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CIMA F3 Financial Strategy Sample Questions (Q60-Q65):

NEW QUESTION # 60
Which THREE of the following are the most likely exit routes that apply to a venture capitalist?

- A. Raising long term debt from the company
- B. Flotation via a stock market listing
- C. Liquidation of the company
- D. Trade sale to another company
- E. Selling back to the original owners

Answer: B,D,E

NEW QUESTION # 61
A company is owned by its five directors who want to sell the business.
Current profit after tax is $750,000.
The directors are currently paid minimal salaries, taking most of their incomes as dividends.
After the company is sold, directors' salaries will need to be increased by $50,000 each year in total.
A suitable Price/Earnings (P/E) ratio is 7, and the rate of corporate tax is 20%.
What is the value of the company using a P/E valuation?

- A. $5,530,000
- B. $5,250,000
- C. $4,900,000
- D. $4,970,000

Answer: D

Explanation:
Current profit after tax (PAT) = $750,000.
After sale, extra directors' salaries (pre-tax) = $50,000.
Tax rate = 20% # tax saving on extra salaries = 50,000 × 20% = 10,000.
So reduction in PAT = 50,000 # 10,000 = $40,000.
Maintainable PAT = 750,000 # 40,000 = $710,000.
Using P/E of 7:
Value = 710,000 × 7 = $4,970,000.

NEW QUESTION # 62
A company is planning a new share issue.
The funds raised will be used to repay debt on which it is currently paying a high interest rate.
Operating profit and dividends are expected to remain unchanged in the near future.
If the share issue is implemented, which THREE of the following are most likely to increase?

- A. The cost of equity
- B. The gearing (book value of debt as a percentage of the book value of equity + debt)
- C. Next year's payment of corporate income tax
- D. Interest cover
- E. The number of shares in issue

Answer: C,D,E

Explanation:
Company issues new shares and uses proceeds to repay high-interest debt.
Effects:
Cost of equity (A): financial risk falls as gearing falls # cost of equity is more likely to decrease, not increase.
Number of shares (B): new share issue # increases.
Corporate tax payment (C): interest expense falls, taxable profit rises # tax paid increases.
Gearing (D): debt falls and equity rises # gearing decreases, not increases.
Interest cover (E): operating profit unchanged, interest lower # interest cover increases.

NEW QUESTION # 63
PTT has a number of subsidiary companies around the world, including FTT based in Europe and CTT based in Indonesia
CTT purchases all of us raw materials from FTT CTT processes these materials and the resulting products are exported to several different countries CTT pays FTT in the Indonesian currency.
Indonesia's inflation is higher than that of FTTs home country
Which of the following statements are correct?
Select ALL that apply

- A. FTT could investigate whether it could import anything from Indonesia in order to create a natural hedge.
- B. CTT will be exposed to translation risk because FTT will almost certainly have to reflect the changing prices in its selling price and it will be difficult for CTT to make a profit
- C. FTT will be exposed to transaction risks as the Indonesian currency will appreciate over time because of the expected inflation rates
- D. FTT will be exposed to transaction risk The Indonesian currency that it receives Is likely to decline over time because of anticipated inflation
- E. FTT could ask for ail payments to K to be made in its home currency, which would reduce exposure to currency risk

Answer: C,D,E

NEW QUESTION # 64
A company has a covenant on its 5% long-term bond, stipulating that its retained earnings must not fall below $2 million.
The company has 100 million shares in issue.
Its most recent dividend was $0.045 per share. It has committed to grow the dividend per share by 4% each year.
The nominal value of the bond is $60 million. It is currently trading at 80% of its nominal value.
Next year's earnings before interest and taxation are projected to be $11.25 million.
The rate of corporate tax is 20%.
If the company increases the dividend by 4%, advise the Board of Directors if the level of retained earnings will comply with the covenant?

- A. Covenant is not breached as retained earnings = $2.10 million.
- B. Covenant is not breached as retained earnings = $2.40 million.
- C. The covenant is not breached as retained earnings = $4.68 million.
- D. Covenant is breached as retained earnings = $1.92 million.

Answer: D

Explanation:
Step 1: Dividend per share next year
0.045×1.04=0.04680.045 \times 1.04 = 0.04680.045×1.04=0.0468
Step 2: Total dividend payment
0.0468×100 million=4.68 million0.0468 \times 100\ \text{million} = 4.68\ \text{million}0.0468 ×100 million=4.68 million
Step 3: Interest expense
Bond nominal = 60m
Coupon = 5%
Interest=60×0.05=3.0 million\text{Interest} = 60 \times 0.05 = 3.0\ \text{million}Interest=60×0.05=3. 0 million
(Market value is irrelevant for covenant calculations - CIMA F3 rule)
Step 4: Profit after tax
EBIT=11.25\text{EBIT} = 11.25EBIT=11.25 EBT=11.25#3.0=8.25\text{EBT} = 11.25 - 3.0 = 8.25EBT=11. 25#3.0=8.25 \text{Tax (20%)} = 1.65 Profit after tax=6.60 million\text{Profit after tax} = 6.60\ \text{million} Profit after tax=6.60 million Step 5: Retained earnings
6.60#4.68=1.92 million6.60 - 4.68 = 1.92\ \text{million}6.60#4.68=1.92 million Step 6: Covenant test Required minimum retained earnings = $2 million
1.92<2.001.92 < 2.001.92<2.00
Covenant breached
Correct Option:

C). Covenant is breached as retained earnings = $1.92 million\boxed{\textbf{C. Covenant is breached as retained earnings = \$1.92 million}}C. Covenant is breached as retained earnings = $1.92 million

NEW QUESTION # 65

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