

Top CIMAPRA19-F03-1 Latest Exam Pattern | High Pass-Rate CIMAPRA19-F03-1 Test Labs: F3 Financial Strategy



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Introduction to CIMA F3: Financial Strategy Exam

For the Strategic Case Study Exam, there are three quantitative measurements: one for each professional designation topic. Only after passing all the Quantitative Examinations for the course, or when accommodation has been granted, may students take the Research Report Exam. Unique to the Research Report Exam is the option for a student to test at home. **CIMA F3 exam dumps** The F3 course will be taught in two days. The students will also learn how to apply finance to their business, and how you can get paid for studying. Post your thoughts, or keep your money in your pocket. Mobile learning makes preparation for certification less complicated than ever before. Invest your time and effort in preparation and you will be rewarded. People who prepare for the certification in advance. If you are studying, working or just taking time off, then this is the right time to learn finance. Explained in this guide is the process of how you can learn all the basics. Provider of financial solutions for your exam needs. Times and availability may vary.

The market is very dynamic. If you are starting a new company, then this guide will help you to successfully run it. Judge the company's financial condition. We believe that this guide will help you to run your company more efficiently. Wrong advertising will hurt your company. Anytime you need to learn about finance, you're already at the right place. Methods and techniques to use to your advantage. The attribute of your company is very important. Without making money, there is no future for the company. The key to the financial health of a business is the right team. Bind the interest of customers to your business. You can choose the best management team. Element that is needed for a successful company. Returns of the ownership of the company. Your business has to make enough money to sustain itself. Aspects of your company that is most likely to affect the financial performance of the company. Updation of the financial performance of your business. Methods to manage a company's financial performance. Possibility of short-term income for the company. The advantage of investment in business.

CIMA F3 Financial Strategy Sample Questions (Q365-Q370):

NEW QUESTION # 365

An all equity financed company reported earnings for the year ending 31 December 20X1 of \$5 million.

One of its financial objectives is to increase earnings by 5% each year.

In the year ending 31 December 20X2 it financed a project by issuing a bond with a \$1 million nominal value and a coupon rate of 7%.

The company pays corporate income tax at 30%.

If the company is to achieve its earnings target for the year ending 31 December 20X2, what is the minimum operating profit (profit before interest and tax) that it must achieve?

- A. \$7.50 million
- B. \$8.40 million
- C. \$7.57 million
- D. \$5.25 million

Answer: C

NEW QUESTION # 366

An aerospace company is planning to diversify into car manufacturing.

Relevant data:

What is the the cost of equity to be used in the WACC for the project appraisal?

Give your answer in percentage, as a whole number.

Answer:

Explanation:

19%

NEW QUESTION # 367

A profitable company wishes to dispose of a loss-making division that generated negative free cashflow in the last financial year.

The division requires significant new investment to return it to profitability.

Which of the following valuation approaches is likely to be the most useful to the company when negotiating the sales price?

- A. Dividend growth model
- **B. Asset basis**
- C. P/E ratio applied to forecast earnings next year
- D. Discounted forecast free cashflow

Answer: B

Explanation:

The division is:

Currently loss-making

Has generated negative free cash flow

Requires significant new investment to return to profitability

Under CIMA F3 valuation principles:

Dividend growth model (A) - not suitable: the division does not pay dividends and may not be a standalone listed entity.

P/E ratio on forecast earnings (D) - inappropriate where current earnings are negative and future earnings highly uncertain.

Discounted forecast free cash flow (C) is theoretically strong, but here forecasts are likely to be very uncertain because profitability depends on substantial new investment by the buyer.

In such cases, the asset-based valuation (B) is often most useful as a negotiation tool: it provides a defensible view of what the business is worth in terms of its underlying net assets and sets a floor for acceptable sale price.

So the most useful approach in negotiations is B. Asset basis.

NEW QUESTION # 368

D has US\$10 million to invest over 12 months in either US\$ or GBP. Its options are to invest in US\$ at the present US\$ interest rate of 10.18%, or to convert the US\$ to GBP at the spot rate GBP1 = US\$1.61 and invest in GBP at an interest rate of 6.4%.

According to the interest rate parity theory, what will the one year forward rate be?

Give your answer to three decimal places.

- **A. 1.667**
- B. 1.668

Answer: A

NEW QUESTION # 369

Company A plans to diversify by a cash acquisition of Company B, an unlisted company in another country (Country B) which operates in a different industrial sector. Company A already manufactures its product in Country B and has a loan denominated in Country B's currency. Company A regularly suffers foreign exchange losses due to volatility in the exchange rate between the two countries' currencies in recent years.

Which THREE of the following appear to be valid justifications of this diversification decision?

- A. The diversification will enable Company A to enjoy production scale economies
- B. The diversification into another product market will lower business risk
- **C. The diversification will give Company A protection from political risk**
- **D. The diversification will give Company A greater protection from translation risk**
- **E. The diversification will give Company A greater protection from transaction risk.**

Answer: C,D,E

NEW QUESTION # 370

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