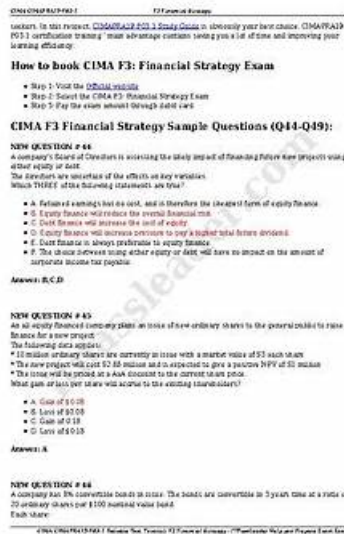


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CIMA F3 Financial Strategy Sample Questions (Q93-Q98):

NEW QUESTION # 93

An unlisted software development business is to be sold by its founders to a private equity house following the initial development of the software. The business has not yet made a profit but significant profits are expected for the next three years with only negligible profits thereafter. The business owns the freehold of the property from which it operates. However, it is the industry norm to lease property.

Which THREE of the following are limitations to the validity of using the Calculated Intangible Value (CIV) method for this business?

- A. The business owns the freehold property from which it operates.
- B. The CIV method cannot be applied to an unlisted company.
- C. The business has not yet made a profit.
- D. Significant profits are forecast for the next three years with only negligible profits thereafter.
- E. The intellectual property representing the software development has not been included in the accounts.

Answer: A,C,E

NEW QUESTION # 94

If a company's bonds are currently yielding 8% in the marketplace, why would the entity's cost of debt be lower than this?

- A. Interest is deductible for tax purposes.
- B. Market interest rates have decreased.
- C. There should be no difference; the cost of debt is the same as the bond's market yield.
- D. The company's credit rating has changed.

Answer: A

Explanation:

The market yield of 8% is a before-tax return to investors. For the company, interest payments reduce taxable profit, so the after-tax cost of debt is:

Cost of debt = $\text{Yield} \times (1 - \text{tax rate})$
Cost of debt = $\text{Yield} \times (1 - \text{tax rate})$ This makes the company's cost of debt lower than the 8% market yield.

NEW QUESTION # 95

Company X plans to acquire Company Y.

Pre-acquisition information:

	Shares in issue	Earnings	P/E Multiple	Share price	Market capitalisation
Company X	100 million	\$50 million	10 times	\$5.00	\$500 million
Company Y	50 million	\$15 million	10 times	\$3.00	\$150 million
Total		\$65 million			\$650 million

Post-acquisition information:

Total combined earnings are expected to increase by 10%

Total combined P/E multiple will remain at 10 times

Which of the following share-for-share exchanges will result in an increase of 10% in Company X's share price post-acquisition?

- A. 2 shares in Company X for 1 shares in Company Y
- B. 1 share in Company X for 2 shares in Company Y
- C. 1 share in Company X for 2.75 shares in Company Y
- **D. 3 shares in Company X for 5 shares in Company Y**

Answer: D

NEW QUESTION # 96

An entity prepares financial statements to 31 December each year. The following data applies:

1 December 20X0

* The entity purchased some inventory for \$400,000.

* In order to protect the inventory against adverse changes in fair value the entity entered into a futures contract to sell the inventory for a fixed price on 31 January 20X1.

* The entity designated this contract as a fair value hedge of the value of the inventory.

31 December 20X0

* The inventory had a fair value of \$480,000 and the futures contract had a fair value of \$75,000 (a financial liability).

What will be the impact on the statement of profit or loss and other comprehensive income for the year ended 31 December 20X0 in respect of the change in the value of the inventory and the futures contract?

- A. A loss of \$75,000 will be recognised in other comprehensive income.
- B. A loss of \$75,000 will be recognised in profit or loss.
- C. A net gain of \$5,000 will be recognised in other comprehensive income.
- **D. A net gain of \$5,000 will be recognised in profit or loss.**

Answer: D

NEW QUESTION # 97

Company YZZ has made a bid for the entire share capital of Company ZYY

Company YZZ is offering the shareholders in Company ZYY the option of either a share exchange or a cash alternative

Which THREE of the following would be considered disadvantages of accepting the cash consideration for the shareholders of Company ZYY?

- **A. There will be no opportunity to participate in the future economic success of Company YZZ**
- **B. Taxation is payable on realised capital gains.**
- **C. Interest rates on deposit accounts are currently at an historic low and are expected to remain low**
- D. Company YZZ Is not expected to change *s dividend policy post-acquisition
- E. Cash consideration is certain whereas Company YZZ's future share price performance is uncertain

Answer: A,B,C

NEW QUESTION # 98

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