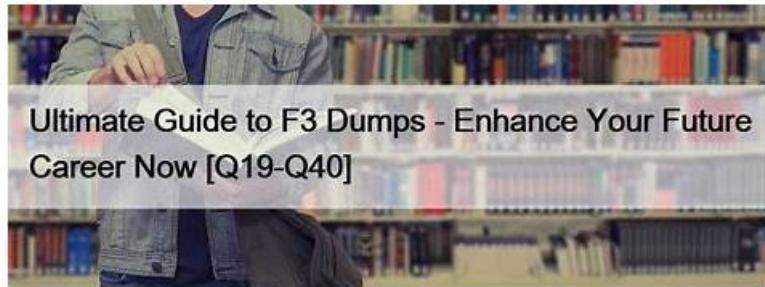


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CIMA F3 Financial Strategy Sample Questions (Q212-Q217):

NEW QUESTION # 212

A listed company has recently announced a profit warning.

The company's share price fell 20% on the day of the announcement but had been fairly static in the weeks leading up to the announcement.

Which form of efficient market is most likely to be indicated by this share price movement?

- A. Strong form
- B. Weak form
- C. Random walk
- D. **Semi-strong form**

Answer: D

NEW QUESTION # 213

Company B is an all equity financed company with a cost of equity of 10%.

It is considering issuing bonds in order to achieve a gearing level of 20% debt and 80% equity.

These bonds will pay a coupon rate of 5% and have an interest yield of 6%.

Company B pays corporate tax at the rate of 25%.

According to Modigliani and Miller's theory of capital structure with tax, what will be Company B's new cost of equity?

- A)
- B)
- C)
- D)

- A. Option C
- B. Option D
- C. Option A
- D. **Option B**

Answer: D

NEW QUESTION # 214

A company has an opportunity to invest in a positive net present value project, but the project would require debt finance that would push the company's gearing over a limit imposed by a debt covenant on an existing loan.

Which THREE of the following actions could be taken by the company?

- A. The directors could proceed with the project because their primary duty is maximise shareholder wealth, even if that conflicts with lenders' interest.
- B. **The company could approach its existing Lenders to negotiate a relaxation of the conditions imposed by the covenant.**
- C. The project could proceed if the cash inflows from the project will enable some of the debt to be repaid before the end of the financial year and so the breach of covenant may never be detected
- D. **The company could seek alternative sources of funding, such as a reduction in the annual dividend payment, to finance the project.**
- E. The directors could meet with key shareholder to discuss whether they wish the project proceed despite the breach of the covenant
- F. **The project could be foregone if it cannot be funded without breaching the covenant**

Answer: B,D,F

Explanation:

Acceptable actions:

Negotiate with lenders (A)

Drop the project if funding would breach the covenant (B)

Look for other finance such as cutting dividends (D)

Breaching covenants deliberately or relying on shareholders to "approve" a breach is not acceptable.

NEW QUESTION # 215

The following information relates to Company ZZA's current capital structure:

Company ZZA is considering a change in the capital structure that will increase gearing to 35:65 (Debt:Equity).

The risk-free rate is 4% and the return on the market portfolio is expected to be 12%.

The rate of corporate tax is 25%

Using the Capital Asset Pricing Model, calculate the cost of equity resulting from the proposed change to the capital structure.

- A. 14.24%
- B. 15.36%
- C. 12.08%
- D. **1103%**

Answer: D

NEW QUESTION # 216

Three companies are quoted on the New York Stock Exchange. The following data applies:

Which of the following statements is TRUE?

- A. Companies A and C have the same business risk
- **B. Companies A and B have the same business risk**
- C. Company A has the greatest business risk
- D. Companies A and B have the same capital structure

Answer: B

NEW QUESTION # 217

These CIMA F3 exam practice questions will greatly help you to prepare well for the final F3 certification exam. CIMA F3 exam preparation and boost your confidence to pass the F3 Exam. All CIMA F3 exam practice test questions contain the real and updated CIMA F3 exam practice test questions.

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