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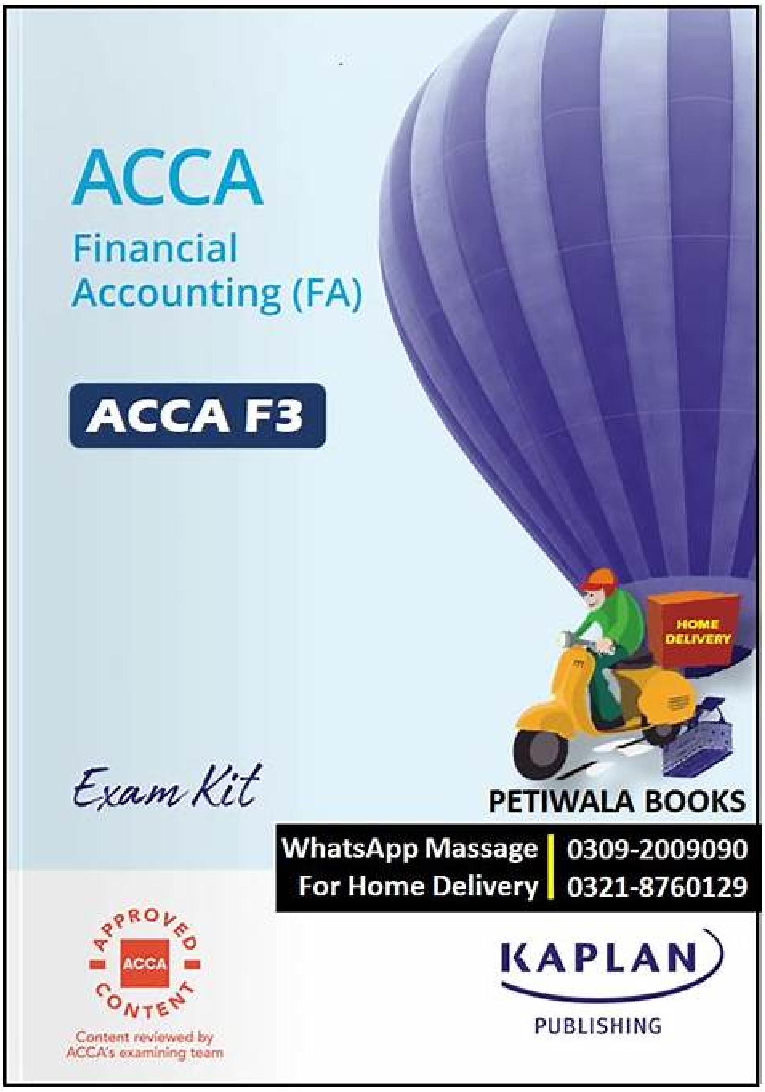

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CIMA F3 Financial Strategy Sample Questions (Q276-Q281):

NEW QUESTION # 276
A company's dividend policy is to pay out 50% of its earnings.
Its most recent earnings per share was $0.50, and it has just paid a dividend per share of $0.25.
Currently, dividends are forecast to grow at 2% each year in perpetuity and the cost of equity is 10.5%.
In order to grow its earnings and dividends, the company is considering undertaking a new investment funded entirely by debt finance. If the investment is undertaken:
* Its cost of equity will immediately increase to 12% due to the increased finance risk.
* Its earnings and dividends will immediately commence growing at 4% each year in perpetuity.
Which of the following is the expected percentage change in the share price if the new investment is undertaken?

- A. Increase = 10.5%
- B. Increase = 2%
- C. Decrease = 7.7%
- D. Increase = 8.3%

Answer: D

NEW QUESTION # 277
ZZZ is a listed company based in Brinland. a European country. It is the largest owner and operator of residential care homes for elderly people in Brinland Most of the residential care homes in Brinland are run by small private operators, and the standards of cafe are extremely variable However. 22Z has developed a good reputation because its client service is considered to be extremely good even though its prices are higher than those of most of its competitors.
ZZZ has expanded rapidly in the last few years, partly by acquisition and partly by organic growth consequently, the company's share price now stands at a record high, and the dividend declared at the end of the most recent accounting period was 10% higher than the previous year's dividend.
The Brinland government has recently set up a regulatory body to monitor the residential care homes industry.
The regulatory body is considering introducing a variety of regulations to improve the customer experience in the industry. Following a period of consultation and investigation, the regulatory body is expected to announce a range of new regulations in the near future.
The directors of ZZZ are concerned that the new regulations may adversely affect their company Which THREE of the following new regulations are likely to have the greatest negative impact on ZZTs performance?

- A. Imposition of a minimum staff to client ratio.
- B. Monopoly controls, forcing large operators to dispose of some care homes
- C. Price controls, setting a maximum price that providers can charge
- D. Fines for companies that miss specified service level targets
- E. Imposition of a one-off "windfall" tax to fund training courses for carers across the industry

Answer: A,B,D

NEW QUESTION # 278
Company C is a listed company. It is currently considering the acquisition of Company D. The original founder of Company C currently owns 52% of the shares.
Alternative forms of consideration for Company D being considered are as follows:
* Cash payment, financed by new borrowing
* issue of new shares in Company C
Which of the following is an advantage of a cash offer over a share-for exchange from the viewpoint of the original founder of Company C?

- A. A share-for-share exchange would require the approval shareholders in Company C but a cash offer would not.
- B. A cash offer would result in a lower gearing ratio therefore reduce the weighted overage cost of capital whereas a cash offer would not.
- C. A share for share exchange would result in a significant change in control of Company C whereas a cash offer would not.
- D. A share-for-share exchange would require the approval of the Competition Authorities but a cash offer would not.

Answer: C

NEW QUESTION # 279
A private company manufactures goods for export, the goods are priced in foreign currency B$.
The company is partly owned by members of the founding family and partly by a venture capitalist who is helping to grow the business rapidly in preparation for a planned listing in three years' time.
The company therefore has significant long term exposure to the B$.
This exposure is hedged up to 24 months into the future based on highly probable forecast future revenue streams.
The company does not apply hedge accounting and this has led to high volatility in reported earnings.
Which of the following best explains why external consultants have recently advised the company to apply hedge accounting?

- A. To fully adopt IFRS in preparation for listing the company.
- B. To make it easier for the market to value the business when it is listed on the Stock Exchange.
- C. To ensure that the venture capitalist receives regular annual returns on its investment.
- D. To provide a more appropriate earnings figure for use in calculating the annual dividend.

Answer: B

Explanation:
Applying hedge accounting will better match the gains/losses on hedging instruments with the underlying forecast revenues, reducing artificial volatility in reported profit. This makes the performance figures more representative and therefore easier for the market to analyse and value when the company lists.
Option D is weaker because hedge accounting is optional under IFRS, and A and C do not address the key issue of earnings volatility and future market valuation.

NEW QUESTION # 280
In the context of the Integrated Reporting <IR=> Framework which THREE of the following statements are correct?

- A. An integrated report integrates economic, environmental and social reports and is issued alongside the annual financial statements.
- B. The primary purpose of an integrated report is to ensure that management take environmental issues into consideration when making decisions.
- C. Sustainability reporting is an intrinsic component of an integrated report
- D. The primary purpose of an integrated report is to explain to providers of financial capital how an entity creates value over time.
- E. Under integrated reporting 'natural capital' refers to the renewable and non-renewable resources and processes which provide goods or services that support the organisation in the conduct of its business.

Answer: C,D,E

NEW QUESTION # 281
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