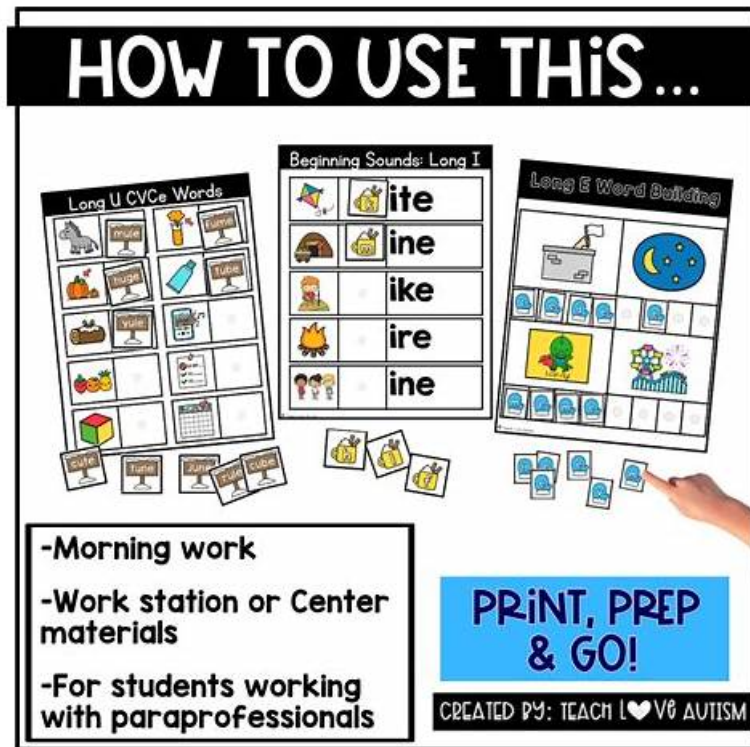


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CIMA F3 Financial Strategy Sample Questions (Q188-Q193):

NEW QUESTION # 188

D has US\$10 million to invest over 12 months in either USS or GBP Its options are to invest in USS at the present USS interest rate of 10 18%. or to convert the USS 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.

GBP1=US\$

CIMA

Answer:

Explanation:

1.667

NEW QUESTION # 189

A listed company is financed by debt and equity.

If it increases the proportion of debt in its capital structure it would be in danger of breaching a debt covenant imposed by one of its lenders.

The following data is relevant:

	\$ million
Issued share capital (\$1 nominal)	2,000
Retained earnings	1,200
Market capitalisation	8,000

The company now requires \$800 million additional funding for a major expansion programme.

Which of the following is the most appropriate as a source of finance for this expansion programme?

- A. Bank overdraft
- B. Retained earnings
- C. Private placement of a bond
- D. Rights issue

Answer: D

NEW QUESTION # 190

Company WWW is identical in all operating and risk characteristics to Company ZZZ. but their capital structures differ. Company WWW and Company ZZZ both pay corporate income tax at 20%

Company WWW has a gearing ratio (debt: equity) of 1:3 Its pre-tax cost of debt is 6%.

Company ZZZ Is all-equity financed. Its cost of equity is 15%

What is the cost of equity for Company WWW?

- A. 17.4%
- B. 17.7%
- C. 18.0%
- **D. 17.0%**

Answer: D

NEW QUESTION # 191

A company is planning to repurchase some of its shares. Relevant details are as follows:

- * 100 million shares in issue
- * Current share price \$5
- * 5 million shares to be repurchased
- * 10% repurchase premium
- * Repurchased shares to be cancelled

What would you expect the share price after the repurchase to be?

Give your answer to two decimal places.

Answer:

Explanation:

\$?

4.97, 4.98 Shares in issue: 100m Current price: \$5 # equity value = $100 \times 5 = \$500\text{m}$ Shares to be repurchased:

5m Repurchase premium: 10% # price paid = $5 \times 1.10 = \$5.50$ Repurchased shares cancelled. Step 1 - Cash spent on buyback: 5m

$\times 5.50 = \$27.5\text{m}$ Step 2 - Equity value after repurchase: Equity after = $500 - 27.5 =$

$\$472.5\text{m}$ Step 3 - Shares remaining: $100\text{m} - 5\text{m} = 95\text{m}$ shares Step 4 - New share price: Price = $472.5 / 95 \#$

$\$4.9737 \# \4.97 (2 d.p.)

NEW QUESTION # 192

On 1 January 20X1, a company had:

- * Cost of equity of 10.0%
- * Cost of debt of 5.0%
- * Debt of \$100M million
- * 100 million \$1 shares trading at \$4.00 each.

On 1 February 20X1:

- * The company's share price fell to \$3.00.
- * Debt and the cost of debt remained unchanged

The company does not pay tax.

Under Modigliani and Miller's theory without tax, what is the best estimate of the movement in the cost of equity as a result of the fall in share price?

- A. It will rise to 11.2%.
- B. It will rise to 10.3%.
- C. It will fall to 9.3%.
- **D. It will stay the same at 10.0%.**

Answer: D

NEW QUESTION # 193

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