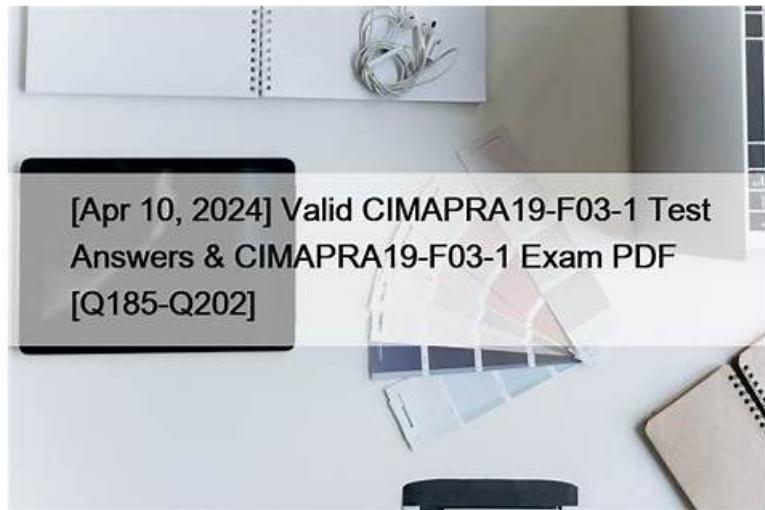


# **CIMAPRA19-F03-1 Exam Course, CIMAPRA19-F03-1 High Passing Score**



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You must have thought about moving forward successfully in this competitive and fast-changing technological world. If you want to boost your career CIMA CIMAPRA19-F03-1 certification is the most acclaimed and honorable certificate in the tech sector. But the confusion regarding the preparation and relevant CIMA CIMAPRA19-F03-1 Practice Test questions must have emerged in your mind too.

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CIMA F3 (Financial Strategy) exam is an essential component of the CIMA Professional Qualification that focuses on financial strategy and management. CIMAPRA19-F03-1 exam is designed to test the candidate's ability to develop and implement effective financial strategies for organizations. It is a challenging exam that requires a deep understanding of financial management, business strategy, and risk management.

CIMA CIMAPRA19-F03-1 (F3 Financial Strategy) Certification Exam is a comprehensive examination that assesses a candidate's knowledge and understanding of financial strategy. CIMAPRA19-F03-1 exam is designed to test the candidate's ability to apply

financial concepts and principles to real-world situations in order to make informed decisions that drive business success. CIMAPRA19-F03-1 exam covers a wide range of topics, including financial analysis, risk management, investment strategies, and financing options.

## CIMA F3 Financial Strategy Sample Questions (Q398-Q403):

### NEW QUESTION # 398

Which of the following best explains why the interest rate parity model is highly effective in practice?

- A. Divergence from parity is impossible because exchange rates drive interest rates
- **B. Any divergence from parity can be observed by the market and corrected by arbitrage**
- C. Speculative forces drive the interest rates and exchange rates together to achieve parity.
- D. Governments actively manage their exchange rates so that parity holds

**Answer: B**

Explanation:

Interest rate parity (IRP) says the forward exchange rate adjusts so that investors earn the same return in different currencies once hedged, otherwise arbitrage profits would exist. If parity doesn't hold, traders can lock in risk-free gains, and their trades push rates back to parity.

So the model works well because:

### NEW QUESTION # 399

A company is financed by debt and equity and pays corporate income tax at 20%.

Its main objective is the maximisation of shareholder wealth.

It needs to raise \$200 million to undertake a project with a positive NPV of \$10 million.

The company is considering three options:

- \* A rights issue.
- \* A bond issue.
- \* A combination of both at the current debt to equity ratio.

Estimations of the market values of debt and equity both before and after the adoption of the project have been calculated, based upon Modigliani and Miller's capital theory with tax, and are shown below:

□ Under Modigliani and Miller's capital theory with tax, what is the increase in shareholder wealth?

- A. \$160 million if financed by a mixture of debt and equity
- **B. \$50 million if financed by debt**
- C. \$210 million if financed by equity
- D. \$10 million irrespective of finance

**Answer: B**

### NEW QUESTION # 400

Which THREE of the following are likely to be strategic reasons for a horizontal acquisition?

- **A. Reduction of competition**
- **B. To achieve economies of scale**
- **C. Reduction of risk by building a larger portfolio**
- D. To secure key parts of the value chain
- E. Acquisition of an undervalued company

**Answer: A,B,C**

Explanation:

Strategic reasons for a horizontal acquisition (same industry/level of value chain):

A Reduction of risk by building a larger portfolio - broader product / customer base in the same industry can reduce business risk # strategic.

C To achieve economies of scale - classic horizontal motive (sharing overheads, volume discounts, etc.).

E Reduction of competition - by acquiring a rival, the combined firm increases market power.

B is a financial motive (undervalued target), and D is a vertical integration motive.

### NEW QUESTION # 401

TTT pic is a listed company. The following information is relevant:

TTT pic's board is considering issuing new 6% irredeemable debt to re-purchase equity. This is expected to change TTT pic's debt to equity mix to 40: 60 by market value. The corporate tax rate is 20%.

What will be TTT pic's WACC following this change in capital structure?

- A. 11.09%
- B. 13.43%
- C. 12.67%
- D. 11.66%

**Answer: A**

### NEW QUESTION # 402

Which THREE of the following are considered in detail in IFRS 7 Financial Instruments: Disclosures?

- A. Liquidity risk
- B. Credit risk
- C. Market risk
- D. Enterprise risk
- E. Business risk

**Answer: A,B,C**

Explanation:

IFRS 7 requires detailed disclosures of financial instrument risks, specifically:

Credit risk - exposure to counterparties failing to meet obligations.

Market risk - currency, interest rate, and other price risks.

Liquidity risk - ability to meet obligations as they fall due.

Business risk and enterprise risk are broader strategic concepts, not the focus of IFRS 7.

### NEW QUESTION # 403

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