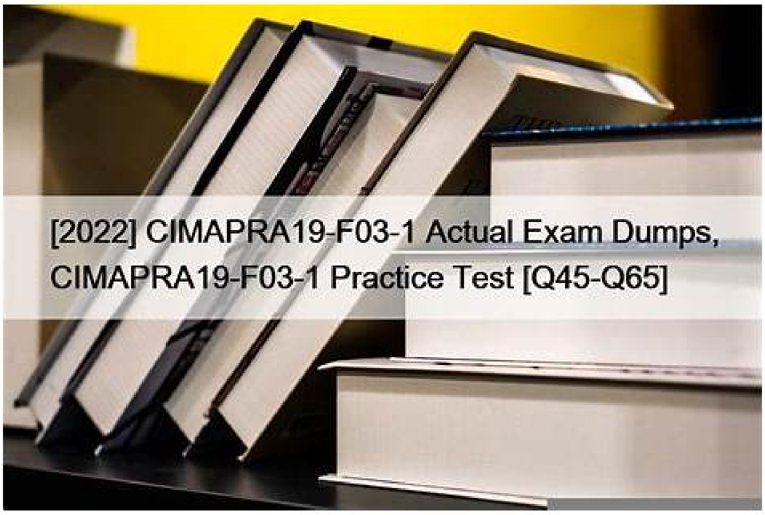
CIMA CIMAPRA19-F03-1 Certification Exam Dumps - Valid CIMAPRA19-F03-1 Exam Topics



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These CIMA CIMAPRA19-F03-1 exam questions are modeled after the CIMAPRA19-F03-1 test. They will assist you in learning how to manage your time during the examination. Exams4sures enabled all users to regulate time during their F3 Financial Strategy CIMAPRA19-F03-1 test. And it can be accomplished via practice, as practice makes perfect. Therefore, you must practice passing the CIMAPRA19-F03-1 exam.

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Latest updated CIMAPRA19-F03-1 Certification Exam Dumps – The Best Valid Exam Topics for CIMAPRA19-F03-1 - Newest CIMAPRA19-F03-1 Exam Overview

Perhaps now you are one of the candidates of the CIMAPRA19-F03-1 exam, perhaps now you are worried about not passing the exam smoothly. Now we have good news for you: our CIMAPRA19-F03-1 study materials will solve all your worries and help you successfully pass it. With the high pass rate as 98% to 100%, you will find that we have the best CIMAPRA19-F03-1 learning braindumps which contain the most accurate real exam questions.

CIMA F3 (Financial Strategy) exam is an essential exam for anyone pursuing a career in finance or accounting. It is a challenging exam that requires a deep understanding of financial management, business strategy, and risk management. Passing CIMAPRA19-F03-1 Exam demonstrates that the candidate has the knowledge, skills, and abilities to develop and implement effective financial strategies for organizations. Therefore, it is important to prepare adequately for the exam to increase the chances of passing it.

CIMA F3 Financial Strategy Sample Questions (Q99-Q104):

NEW QUESTION # 99
Using the CAPM, the expected return for a company is 11%. The market return is 8% and the risk free rate is 2%.

What does the beta factor used in this calculation indicate about the risk of the company?

- A. It is not possible to tell from CAPM.
- B. It has lower risk than the average market risk.
- C. It has greater risk than the average market risk.
- D. It has the same risk as the average market risk.

Answer: C

NEW QUESTION # 100
Company Z has identified four potential acquisition targets: companies A, B. C and D.
Company Z has a current equity market value of S590 million.
The price it would have to pay for the equity of each company is as follows:
Only one of the target companies can be acquired and the consideration will be paid in cash.
The following estimations of the new combined value of Company Z have been prepared for each acquisition before deduction of the cash consideration:
Ignoring any premium paid on acquisition, which acquisition should the directors pursue?

- A. C - 666
- B. D - 652
- C. B - 655
- D. A - 620

Answer: A

Explanation:
Price to buy each target (equity market value):
A = 25
B = 62
C = 67
D = 60 (all $m)
Combined equity value before deducting cash consideration:
Z + A = 620
Z + B = 655
Z + C = 666
Z + D = 652 (all $m)
After paying cash, equity value = "combined value" # "price paid":
A: 620 # 25 = 595
B: 655 # 62 = 593
C: 666 # 67 = 599
D: 652 # 60 = 592
Best post-acquisition value is with C (599m).

NEW QUESTION # 101
A company generates operating profit of $17.2 million, and incurs finance costs of $5.7 million.
It plans to increase interest cover to a multiple of 5-to-1 by raising funds from shareholders to repay some existing debt. The pre-tax cost of debt is fixed at 5%, and the refinancing will not affect this.
Assuming no change in operating profit, what amount must be raised from shareholders?
Give your answer in $ millions to the nearest one decimal place.

Answer:

Explanation:
$?
56.8
Step 1: Current interest coverInterest cover=Operating profitFinance costs=17.25.7=3.02\text{Interest cover} = \frac{\text{Operating profit}}{\text{Finance costs}} = \frac{17.2}{5.7} = 3.02 Interest cover=Finance costsOperating profit=5.717.2=3.02 The company wants to increase interest cover to 5 times.Step 2: Target interest costRequired finance cost=17.25=3.44 million\text{Required finance cost} = \frac

{17.2}{5} = 3.44\ \text{million}Required finance cost=517.2=3.44 million Step 3: Interest to be eliminated5. 7#3.44=2.26 million5.7 - 3.44 = 2.26\ \text{million}5.7#3.44=2.26 million Step 4: Debt repayment neededPre- tax cost of debt = 5%Debt to be repaid=2.260.05=45.2 million\text{Debt to be repaid} = \frac{2.26}{0.05} = 45.2\ \text{million}Debt to be repaid=0.052.26=45.2 million Step 5: Shareholder funds to be raisedSince the refinancing is entirely by equity, the amount raised equals the debt repaid plus interest impact adjustment:$56.8 million (nearest 1 decimal)\boxed{\$56.8\ \text{million (nearest 1 decimal)}}$56.8 million (nearest 1 decimal)

NEW QUESTION # 102

SUP is a large supermarket chain. It produces many 'own brand' goods in Country S where the parent company is located. These goods are sold in SUP's supermarkets in Country S as well as being sold at a
'transfer price' to SUP companies located in foreign countries for sale in the SUP supermarkets located in that country.
Which of the following factors is the most important for SUP from a lax planning and compliance viewpoint when setting prices for the 'own brand' goods sold to other group companies'?

- A. Complying with tax thin capitalisation regulations that apply in both tax jurisdictions.
- B. The price should be higher than for other group companies if the group company that is purchasing the goods has a higher marginal tax rate than the SUP parent company.
- C. The price should be the same as the price that would be charged by SUP to other, independent, supermarkets that are located in the same foreign country as the group company that requires the goods.
- D. The price should be much lower than average if the group company that is purchasing the goods has a higher marginal tax rate than the SUP parent company.

Answer: C

Explanation:
For tax planning and compliance, transfer prices between group companies must follow the arm's length principle: intra-group prices should be those that would be charged between independent parties in comparable circumstances.
Option D explicitly states this - same price as would be charged to independent supermarkets in that foreign country.
Options B and C suggest manipulating prices based on tax rates, which risks breaching transfer pricing rules.
Thin capitalisation (A) is about debt levels, not intra-group pricing. So D is the key factor.

NEW QUESTION # 103

Company X is based in Country A, whose currency is the A$.
It trades with customers in Country B, whose currency is the B$.
Company X aims to maintain its revenue from exports to Country B at 25% of total revenue.
Company A has the following forecast revenue:
The forecast revenue from Country B has assumed an exchange rate of A$1/B$2, that is A$1 = B$2.
If the B$ depreciates against the A$ by 10%, the ratio of revenue generated from Country B as a percentage of total revenue will:

- A. rise to 30.3%.
- B. fall to 22.7%.
- C. rise to 27.0%.
- D. fall to 23.3%.

Answer: D

Explanation:
Current A$ revenue: Country A = 75m; Country B = 25m # total = 100m; B share = 25%.
At A$1 = B$2, B-revenue in B$ = 25m / 0.5 = 50m B$.
B$ depreciates 10% vs A$: approx new rate 1B$ # 0.4545 A$.
New A$ revenue from B = 50m × 0.4545 # 22.7m A$.
New total revenue # 75 + 22.7 = 97.7m A$.
New percentage from B = 22.7 / 97.7 # 23.3%.

NEW QUESTION # 104

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