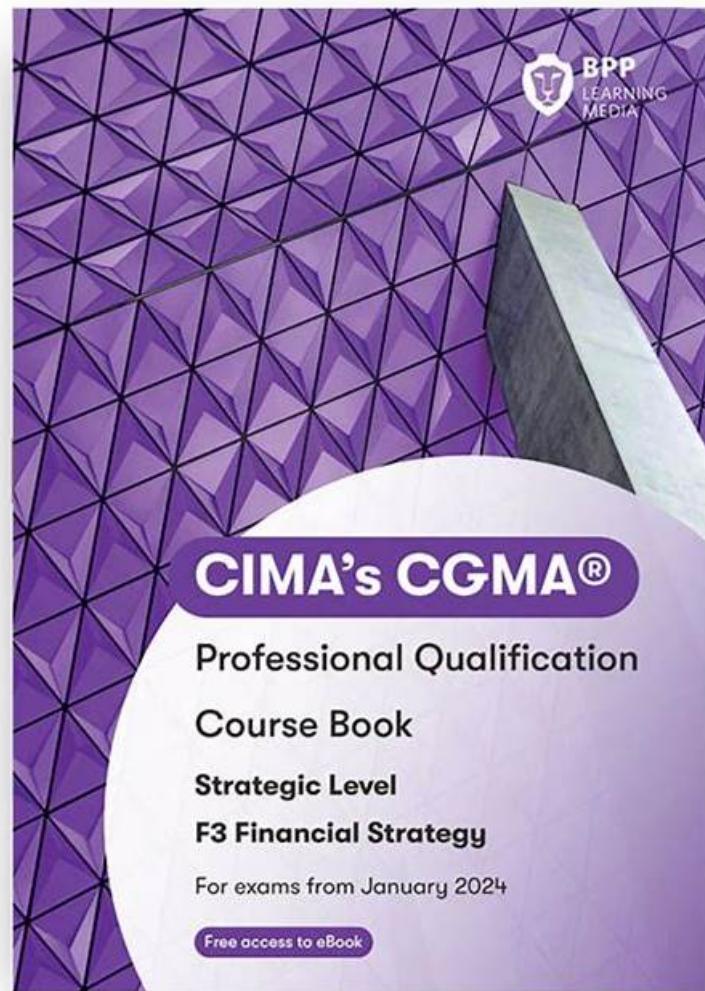


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最新的 CIMA Strategic level F3 免費考試真題 (Q178-Q183):

問題 #178

The Board of Directors of a listed company is considering the company's dividend/retentions policy. The inflation rate in the economy is currently high and is expected to remain so for the foreseeable future. The board are unsure what impact the high level of inflation might have on the dividend policy. Which THREE of the following statements are true?

- A. Consideration should be given to the fact that shareholders will have a desire for real growth in dividend.
- B. The impact of inflation on the cash flows should be considered when formulating the dividend policy.
- C. In periods of high inflation 100% of earnings should always be paid out as dividends so that shareholders can protect their wealth against the impact of inflation.
- D. The high inflation rate does not need to be considered when determining the dividend policy.
- E. Retained earnings for reinvestment will have to earn a return in excess of the inflation level.

答案： A,B,E

解題說明：

B - Shareholders care about real income, so they want dividend growth at least in line with inflation.

C - Retained earnings must earn a return above inflation to create real value.

D - Inflation's effect on future cash flows and required returns must be considered when setting dividend policy.

問題 #179

Select the category of risk for each of the descriptions below:

□

答案：

解題說明：

□

問題 #180

Company P is a pharmaceutical company listed on an alternative investment market.

The company is developing a new drug which it hopes to market in approximately six years' time.

Company P is owned and managed by a group of doctors who wish to retain control of the company. The company operates from leased laboratories with minimal fixed assets.

Its value comes from the quality of its research staff and their research.

The company currently has one approved drug which generates sufficient cashflow to cover day to day operations but not sufficient for major new research and development.

Company P wish to raise debt finance to develop the new drug.

Recommend which of the following types of debt finance would be most appropriate for Company P to help finance the development of this new drug.

- A. 5% Bond repayable at par in 7 years' time.
- B. 6% Eurobond repayable at par in 5 years' time.
- C. 3% Commercial Paper.
- D. 4% Convertible bond with a conversion ratio of 350 ordinary shares per bond.

答案： D

解題說明：

This question examines the appropriateness of debt financing instruments in the context of a high-risk, growth- oriented pharmaceutical company, which is a classic scenario discussed within CIMA F3 under Financing Decisions, Risk and Capital Structure, and Hybrid Finance.

Company P operates in a sector characterised by long development cycles, high uncertainty, and intangible asset bases. Its value derives primarily from human capital and intellectual property rather than tangible fixed assets. According to CIMA F3 study guidance, such firms face significant difficulty raising conventional straight debt, as lenders typically require stable cash flows and asset security. Furthermore, the company's existing cash flows are only sufficient for operational needs, not major R&D expenditure, increasing perceived credit risk.

A convertible bond is explicitly highlighted in CIMA F3 as a suitable financing instrument for companies with high growth potential but limited current cash flows. Convertible bonds combine features of debt and equity, offering investors downside protection through fixed interest payments while providing upside potential through conversion into equity if the company succeeds. This reduces the required coupon rate (4% in this case), easing short-term cash flow pressure, which is crucial for Company P during the development phase of the new drug.

Importantly, the doctors who own and manage Company P wish to retain control, a key strategic constraint. Convertible bonds delay equity dilution until conversion occurs and only if the company performs well. This aligns with F3 principles that hybrid instruments are appropriate when firms wish to balance financing needs with control considerations. The alternative options are unsuitable:

- * Eurobonds and conventional bonds (Options A and B) require strong credit standing and asset backing.
- * Commercial paper (Option C) is short-term, unsecured, and inappropriate for long-term R&D funding.

Therefore, consistent with CIMA F3 guidance on risk-adjusted financing strategy, the most appropriate choice is the convertible bond.

問題 #181

Which of the following explains an aim of integrated reporting in accordance with The International <IR> Framework as issued by the International Integrated Reporting Council?

- A. To highlight the need for greater reporting of performance to stakeholders in a greater level of detail than at present.
- B. To highlight the separation of strategy, governance and financial performance in a social, environmental and economic context.
- C. To integrate the various accepted accounting practices of member bodies into a single, unified code of accounting principles.
- D. To support decision making and actions that focus on creating value over the short, medium and long term.

答案: D

解題說明:

Integrated reporting's core aim is to support decisions that create value over the short, medium and long term, not just to increase disclosure volume or unify accounting rules.

問題 #182

Which THREE of the following non-financial objectives would be most appropriate for a listed company in the food retailing industry?

- A. Reduce customer complaints
- B. Reduce raw material wastage
- C. Reduce production time
- D. Improve staff morale
- E. Increase customer service quality

答案: A,D,E

解題說明:

For a listed company in the food retailing industry, the most relevant non-financial objectives are typically focused on customers and people, because success depends heavily on service quality, shopping experience and motivated staff.

A). Reduce customer complaints - Very appropriate. Complaints are a direct indicator of service problems, product quality issues, or process failures. Reducing complaints improves reputation and customer retention.

B). Increase customer service quality - Core objective for food retailers. Better service quality (speed at checkout, helpful staff, availability of products) improves competitive position and supports long-term sales growth.

D). Improve staff morale - Also highly relevant. Retail is labour-intensive and customer-facing. Motivated staff deliver better service, are more productive, and turnover is reduced.

Options C (Reduce production time) and E (Reduce raw material wastage) are more typical of manufacturing businesses, not retailers, who primarily buy finished goods rather than "produce" them. A retailer might track stock wastage or shrinkage, but the wording "raw material wastage" points clearly to a production environment.

So the best three for a listed food retailer are A, B and D.

問題 #183

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