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CIMA F3 Financial Strategy Sample Questions (Q320-Q325):

NEW QUESTION # 320
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 provide a more appropriate earnings figure for use in calculating the annual dividend.
- D. To ensure that the venture capitalist receives regular annual returns on its investment.

Answer: B

NEW QUESTION # 321

Which three of the following are most likely be primary objectives for a newly established, unincorporated entity in the service sector?

- A. Maintaining sufficient liquidity in the business to avoid overtrading
- B. Reaching an optimum capital structure
- C. Increasing Revenue
- D. Providing consistently high levels service quality
- E. Increasing the dividend payment year on year

Answer: A,B,C

Explanation:
Newly established, unincorporated service entity # focuses on growth, service quality and staying liquid; dividends and optimal capital structure are not primary yet.

NEW QUESTION # 322

Company S is planning to acquire Company T.
The shareholders in Company T will receive new shares in Company S in an all-share consideration.
Relevant information:

	Company S	Company T
Shares in issue	200 million	100 million
Current share price	$5.00	$4.00
Current earnings	$100 million	$40 million

The shareholders in Company T want sufficient shares to receive a 25% premium on the pre-acquisition value of their shares, based on the pre-acquisition share price.
Which of the following share-for-share offers will achieve the desired result?

- A. 10 shares in Company S for 4 shares in Company T
- B. 1 share in Company S for 1 share in Company T
- C. 1 share in Company S for 2 shares in Company T
- D. 2 shares in Company S for 1 share in Company T

Answer: B

Explanation:

The pre-acquisition share prices are:
Company S: $5.00
Company T: $4.00
Shareholders in Company T want a 25% premium on the value of their shares, based on T's current price:
Required value per T share=4.00×1.25=$5.00\text{Required value per T share} = 4.00 \times 1.25 = \$5.00 Required value per T share=4.00×1.25=$5.00 Now value each offer using Company S's pre-acquisition share price of $5:
A). 2 S shares for 1 T share
Value received = 2×5=$102 \times 5 = \$102×5=$10 # 150% premium (too high)
B). 1 S share for 1 T share
Value received = 1×5=$51 \times 5 = \$51×5=$5 #
Premium =5#44=25%= \frac{5 - 4} {4} = 25\%=45#4=25% #
C). 1 S share for 2 T shares
That's 0.5 S per T # 0.5×5=$2.500.5 \times 5 = \$2.500.5×5=$2.50 # actually a discount
D). 10 S shares for 4 T shares
That's 2.5 S per T # 2.5×5=$12.502.5 \times 5 = \$12.502.5×5=$12.50 # huge premium (>200%) Only offer B gives T's shareholders exactly a 25% premium.
Correct answer: B - 1 share in Company S for 1 share in Company T.

NEW QUESTION # 323
NNN is a company financed by both equity and debt. The directors of NNN wish to calculate a valuation of the company's equity and at a recent board meeting discussed various methods of business valuation.
Which THREE of the following are appropriate methods for the directors of NNN to use in this instance?

- A. Cash flow to all investors discounted at WACC.
- B. Total earnings multiplied by a suitable price-earnings ratio.
- C. Cash flow to equity discounted at the cost of equity less the value of debt.
- D. Cash flow to all investors discounted at WACC less the value of debt.
- E. Cash flow to equity discounted at the cost of equity.

Answer: B,D,E

NEW QUESTION # 324
A company's Board of Directors is considering raising a long-term bank loan incorporating a number of covenants.
The Board members are unsure what loan covenants involve.
Which THREE of the following statements regarding loan covenants are true?

- A. A covenant gives the financial institution the right but not the obligation to convert debt into equity in a case of non-compliance.
- B. A financial covenant usually requires the company to adhere to specific financial conditions or targets.
- C. A positive loan covenant would require the company to undertake specific actions.
- D. A loan covenant has no contractually binding obligations.
- E. A restrictive covenant prohibits the company from conducting certain actions without the approval of the lending institution.

Answer: B,C,E

Explanation:
Quick explanation:
A). True - A positive (or affirmative) covenant requires the borrower to do certain things (e.g. maintain insurance, provide financial statements).
B). False - Covenants are contractually binding; breaching them can trigger penalties or default.
C). True - A restrictive (or negative) covenant prevents the company from taking certain actions (like raising more debt, selling key assets) without lender consent.
D). False - That describes a conversion option or convertible debt, not a standard covenant.
E). True - A financial covenant typically sets financial ratio targets (e.g. interest cover, gearing) that must be maintained.
Correct: A, C, E

NEW QUESTION # 325

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