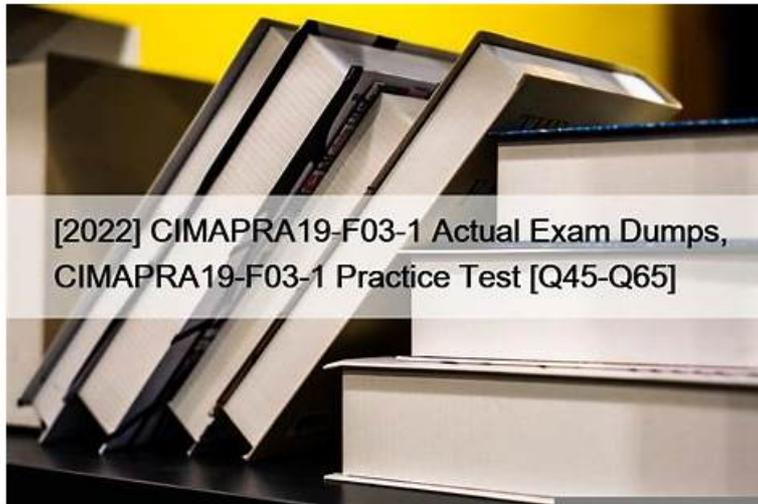


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CIMA F3 Financial Strategy Sample Questions (Q52-Q57):

NEW QUESTION # 52

A company has a large cash balance but its directors have been unable to identify any positive NPV projects to invest in. Which THREE of the following are advantages of a share repurchase, compared with a one-off large dividend?

- A. The shareholder can choose whether to take the cash or not.
- B. It will not create an expectation for future increased dividends.
- C. It means that the company will be able to pay lower total dividends in the future.
- D. It increases the number of shares issued.
- E. It returns cash to shareholders so that they can choose how to spend it.

Answer: A,B,E

NEW QUESTION # 53

Which THREE of the following remain unchanged over the life of a 10 year fixed rate bond?

- A. The coupon rate
- B. The nominal value
- C. The yield
- D. The market value
- E. The amount payable on maturity

Answer: A,B,E

NEW QUESTION # 54

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

Current cost of equity	14%
Pre-tax cost of debt	6%
Current WACC	12.16%
Current market value of equity	\$80 million
Current market value of debt	\$20 million

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

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

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

Answer: C

NEW QUESTION # 55

Company A, a listed company, plans to acquire Company T, which is also listed.

Additional information is:

- * Company A has 150 million shares in issue, with market price currently at \$7.00 per share.
- * Company T has 120 million shares in issue, with market price currently at \$6.00 each share.
- * Synergies valued at \$50 million are expected to arise from the acquisition.
- * The terms of the offer will be 2 shares in A for 3 shares in T.

Assuming the offer is accepted and the synergies are realised, what should the post-acquisition price of each of Company A's shares be?

Give your answer to two decimal places.

- A. 7.91 Value of A before = $150m \times \$7 = \$1,050m$ Value of T before = $120m \times \$6 = \$720m$ Total value after acquisition

including synergies = $1,050 + 720 + 50 = \$1,820\text{m}$ Shares in A issued to T's shareholders: T has 120m shares, offer 2 A for 3 T# lots = $120/3 = 40\text{m}$ # new A shares = $40\text{m} \times 2 = 80\text{m}$ Total A shares after = $150 + 80 = 230\text{m}$ Post-acquisition share price of A = $1,820 / 230 = \$7.91$ (to two decimals)

- B. \$7.91

Answer: A,B

NEW QUESTION # 56

Country X's short-term interest rates are slightly higher than its long-term rates. Which THREE of the following statements are correct?

- A. Interest rates are expected to fall.
- B. Interest rates will definitely fall.
- C. Country X's currency is expected to strengthen in the long-term.
- D. This difference may reverse.
- E. A long-term borrower would save by taking out a short-term loan and then refinancing

Answer: C,D,E

NEW QUESTION # 57

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