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Answers: B

NEW QUESTION # 34

A customer wants to change a production RAID Group from RAID 5 (10+2) to RAID 6 (10+2) with a SVP 7100 during normal operations. They have just mapped the U3H from the chassis ports. What needs to be done?

- A The RAID 5 Group needs to be mapped using the SVP Maintenance window
- B The RAID 5 Group needs to be deleted
- C The RAID 6 level must be changed or Storage Manager
- D The RAID 5 Group needs to be put into CHD mode in Storage Manager

Answers: A

NEW QUESTION # 35

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<http://www.vmware.com/technote/1005400> premium, you can view section 10.104

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CIMA F3 Financial Strategy Sample Questions (Q65-Q70):

NEW QUESTION # 65

BBA is a wholly owned subsidiary of AAB. BBA operates in country B where the currency is the B\$. The following is an extract from BBA's financial statements at 31 December 20X1:

The following information is relevant:

"The bonds were trading at \$110 per \$100 on 31 December 20X1. "Operating profit of BBA for the year ended 31 December 20X1 was \$15 million

* The P/E ratio is 8

* Corporate income tax rate is 20%.

The tax authorities in country B implemented thin capitalisation rules based on the level of gearing of the subsidiary, calculated as book value of debt to book value of equity. The cut-off point for gearing used by the tax authorities for a company to be thinly capitalised is 75%.

Which of the following statements is correct as at 31 December 20X1?

- A. Gearing is 250%. thin capitalisation rules are breached
- B. Gearing is 71.43%. thin capitalisation rules are not breached
- C. Gearing is 83.33%. thin capitalisation rules are not breached
- D. Gearing is 83.33%. thin capitalisation rules are breached

Answer: D

Explanation:

Working

Equity (book value) = Share capital 20 + Reserves 40 = B\$60m

Debt (book value) = 5% Bonds = B\$50m

Thin cap gearing (as defined) =

$$\frac{\text{Book value of debt}}{\text{Book value of equity}} = \frac{50}{60} = 0.8333 = 83.33\%$$

$$\frac{50}{60} = 0.8333 = 83.33\%$$

$$\frac{\text{Book value of equity}}{\text{Book value of debt}} = \frac{60}{50} = 1.2 = 120\%$$

Cut-off = 75%.

$$83.33\% > 75\% \# \text{thin capitalisation rules are breached.}$$

So option C is correct (market value of bonds, P/E, profit, tax rate are all red herrings here).

NEW QUESTION # 66

A company has convertible bonds in issue.

The following debt is apply (31 December 20X0):

* Conversion ratio- 20 shares for each \$130 bond.

* Current share price - \$4.50

* Expected annual growth in share price - 5%

Advise the bond holder at which date the conversion would be worthwhile?

- A. 31 December 20X1
- B. 31 December 20X0
- C. 31 December 20X2
- D. 31 December 20X3

Answer: D

NEW QUESTION # 67

An unlisted company operates in a niche market, exploring the west coast of Africa for new oil reservoirs.

The oil exploration program has been successful in recent years and it now has a substantial amount of oil reserves with a high level of certainty of being recoverable. Under financial reporting regulations, oil still in the ground is not recognised as an asset until it is extracted.

The expense of the exploration program has used up all the company's available cash resources.

The company has denied to list on a stock market and raise funds through an initial public offering to finance its drilling program. Which of the following valuation methods is the appropriate to use in calculating an initial listing price for this company?

- A. Discounted cash flow valuation
- B. Net asset valuation based on book values.
- C. Market capitalisation.
- D. Framings valuation using the ratio of a multinational oil exploration company

Answer: A

NEW QUESTION # 68

Company AEE has a 10 year 6% corporate bond in issue which has a nominal value of \$400 million, which is currently trading at 95%. The bond is secured on the company's property

The Board of Directors has calculated the equity value of Company AEE as follows;

Which THREE of the following are errors in the valuation?

- A. Deducting \$400 million for the value of the company's corporate bond.
- B. Using the company's weighted average cost of capital to discount cash flows attributable to shareholders.
- C. Deducting replacement capital expenditure
- D. Using cash flows to equity rather than expected dividends as the initial cash flows.
- E. Including retained earnings from the Statement of Financial Position.

Answer: B,C,E

NEW QUESTION # 69

A company has some 7% coupon bonds in issue and wishes to change its interest rate profile.

It has decided to do this by entering into a plain coupon interest rate swap with its bank.

The bank has quoted a swap rate of 6.0% - 6.5% fixed against LIBOR.

What will the company's new interest rate profile be?

- A. VARIABLE at LIBOR + 0.5%
- B. VARIABLE at LIBOR + 1.0%
- C. VARIABLE at LIBOR
- D. FIXED at 6.5%

Answer: B

NEW QUESTION # 70

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