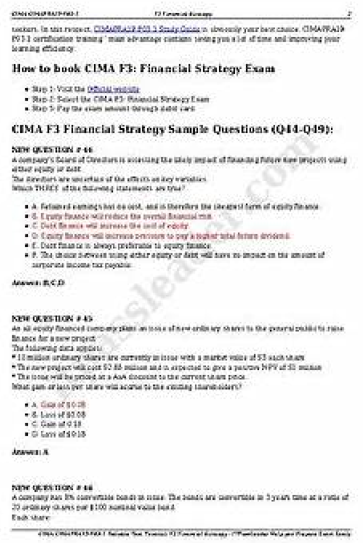
完璧なCIMAPRA19-F03-1資格トレーニング試験-試験の準備方法-素晴らしいF3 Financial Strategy {Keyword2


How to book CIMA F3: Financial Strategy Exam

CIMA F3 Financial Strategy Sample Questions (Q44-Q49):

P.S. JpshikenがGoogle Driveで共有している無料かつ新しいCIMAPRA19-F03-1ダンプ：https://drive.google.com/open?id=1c_Y_evc2bN9dDLkmS4czAUyZmJ8VmQN8

試験の準備をするためにJpshikenのCIMAのCIMAPRA19-F03-1試験トレーニング資料を買うのは冒険的行為と思ったとしたら、あなたの人生の全てが冒険なことになります。一番遠いところへ行った人はリスクを背負うことを恐れない人です。また、JpshikenのCIMAのCIMAPRA19-F03-1試験トレーニング資料が信頼できるのは多くの受験生に証明されたものです。JpshikenのCIMAのCIMAPRA19-F03-1試験トレーニング資料を利用したらきっと成功できますから、Jpshikenを選ばない理由はないです。

CIMA F3試験は、ビジネスのための効果的な財務戦略を開発･実施する能力を示す、大変厳しい試験であり、転向したマネジメントアカウンタントとして認識されるために非常に重要です。この資格を取得することで、財務管理、戦略企画、ビジネスコンサルティングなどの幅広いキャリアチャンスが開かれます。

CIMA F3試験は2つのセクションに分かれています。最初のセクションは、コスト管理、価格戦略、投資評価などの財務管理の概念の理解を評価します。2番目のセクションは、リスク管理、合併･買収、企業金融などの戦略的財務管理に焦点を当てています。この試験は、これらの概念を現実のシナリオに適用する能力をテストするよう設計されており、候補者の財務管理スキルの挑戦的なテストとなっています。

>> CIMAPRA19-F03-1資格トレーニング <<

よくできたCIMAPRA19-F03-1資格トレーニング & 資格試験のリーダープロバイダー & 無料PDFCIMAPRA19-F03-1前提条件

JpshikenはCIMAのCIMAPRA19-F03-1「F3 Financial Strategy」試験に向けて問題集を提供する専門できなサイトで、君の専門知識を向上させるだけでなく、一回に試験に合格するのを目標にして、君がいい仕事がさがせるのを一生懸命頑張ったウェブサイトでございます。

CIMA F3 Financial Strategy 認定 CIMAPRA19-F03-1 試験問題 (Q52-Q57):

質問 # 52
A company is considering either exporting its product directly to customers in a foreign country or establishing a manufacturing subsidiary in that country.
The corporate tax rate in the company's own country is 20% and 25% tax depreciation allowances are available.
Which THREE of the following would be considered advantages of establishing the subsidiary in the foreign country?

- A. The corporate tax rate in the foreign country is 40%.
- B. There are restrictions on companies wishing to remit profit from the foreign country.
- C. There are high customs duties payable on products entering the foreign country.
- D. Year 1 tax depreciation allowances of 100% are available in the foreign country.
- E. There is a double tax treaty between the company's domestic country and the foreign country.

正解：C、D、E

質問 # 53
A company's current earnings before interest and taxation are $5 million.
These are expected to remain constant for the forseeable future.
The company has 10 million shares in issue which currently trade at $3.60.
It also has a $10 million long term floating rate loan.
The current interest rate on this loan is 5%.
The company pays tax at 20%.
The company expects interest rates to increase next year to 6% and it's Price/Earnings (P/E) ratio to move to 9.5 times by the end of next year.
What percentage reduction in the share price will occur by the end of next year if the interest rate increase and the P/E movement both occur?

- A. Reduction of 1%
- B. Reduction of 0%
- C. Reduction of 5%
- D. Reduction of 7%

正解：D

質問 # 54
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. Using cash flows to equity rather than expected dividends as the initial cash flows.
- B. Using the company's weighted average cost of capital to discount cash flows attributable to shareholders.
- C. Including retained earnings from the Statement of Financial Position.
- D. Deducting replacement capital expenditure
- E. Deducting $400 million for the value of the company's corporate bond.

正解：B、C、E

解説:
A - Retained earnings: When you value equity by discounting cash flows to equity, the result already represents the total value of equity. You don't then add book retained earnings on top - that would double- count equity.
B - Deducting $400m for the bond: With a FCFE valuation you do not deduct the value of debt at all - the cash flows are already after interest and principal. So deducting the bond is wrong, and in any case they used nominal value ($400m) instead of market value ($380m).
C - Using WACC: Cash flows to equity must be discounted at the cost of equity, not at WACC. WACC is used only when discounting free cash flow to the firm.
Using cash flows to equity (D) is fine, and deducting replacement capex (E) is correct because only free cash after maintaining assets belongs to shareholders.

質問 # 55
Extracts from a company's profit forecast for the next financial year as follows:
Since preparing the forecast, the company has decided to return surplus cash to shareholders by a share repurchase arrangement. The share repurchase would result in the company purchasing 20% of the 1,250 million ordinary shares currently in issue and canceling them.
Assuming the share repurchase went ahead, the impact on the company's forecast earnings per share will be an increase of:

- A. $0.175
- B. $0.100
- C. $0.200
- D. $0.125

正解： B

質問 # 56
The ex div share price of Company A's shares is $.3.50
An investor in Company A currently holds 2,000 shares.
Company A plans to issue a script divided of 1 new shares for every 10 shares currently held.
After the scrip divided, what will be the total wealth of the shareholder?
Give your answer to the nearest whole $.

正解：

解説:
7000

質問 # 57
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CIMAPRA19-F03-1 □☀□問題集ファイルは（ www.goshiken.com ）にて検索CIMAPRA19-F03-1最新な問題集

- 試験の準備方法-ユニークなCIMAPRA19-F03-1資格トレーニング試験-更新するCIMAPRA19-F03-1前提条件 □ ➡ www.passtest.jp □□□に移動し、「 CIMAPRA19-F03-1 」を検索して、無料でダウンロード可能な試験資料を探しますCIMAPRA19-F03-1模擬試験問題集
- CIMAPRA19-F03-1試験の準備方法｜有難いCIMAPRA19-F03-1資格トレーニング試験｜更新するF3 Financial Strategy前提条件 □（ www.goshiken.com ）で➥ CIMAPRA19-F03-1 □を検索し、無料でダウンロードしてくださいCIMAPRA19-F03-1勉強ガイド
- 100％合格率のCIMAPRA19-F03-1資格トレーニング - 合格スムーズCIMAPRA19-F03-1前提条件 | 有難いCIMAPRA19-F03-1認定資格試験問題集 F3 Financial Strategy □ 時間限定無料で使える✔ CIMAPRA19-F03-1 □✔□の試験問題は➤ www.japancert.com □サイトで検索CIMAPRA19-F03-1テスト難易度
- CIMAPRA19-F03-1トレーニング費用 □ CIMAPRA19-F03-1テストトレーニング □ CIMAPRA19-F03-1資格認定試験 □▶ www.goshiken.com◀から{ CIMAPRA19-F03-1 }を検索して、試験資料を無料でダウンロードしてくださいCIMAPRA19-F03-1認定資格
- CIMA CIMAPRA19-F03-1資格トレーニング: F3 Financial Strategy - www.passtest.jp 無料で試して簡単に購入 □□➤ www.passtest.jp □で使える無料オンライン版（ CIMAPRA19-F03-1 ） の試験問題CIMAPRA19-F03-1復習資料
- CIMAPRA19-F03-1試験の準備方法｜実際的なCIMAPRA19-F03-1資格トレーニング試験｜最新のF3 Financial Strategy前提条件 □▶ www.goshiken.com◀で➥ CIMAPRA19-F03-1 □を検索して、無料で簡単にダウンロードできますCIMAPRA19-F03-1テスト難易度
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- www.stes.tyc.edu.tw, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw, myportal.utt.edu.tt, www.stes.tyc.edu.tw, myportal.utt.edu.tt, karimichemland.ir, Disposable vapes

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