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>> CIMAPRA19-F03-1指南 <<

使用CIMAPRA19-F03-1指南讓您安心通過F3 Financial Strategy考試

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最新的 CIMA Strategic level CIMAPRA19-F03-1 免費考試真題 (Q170-Q175):

問題 #170

Company A plans to acquire Company B, an unlisted company which has been in business for 3 years.

It has incurred losses in its first 3 years but is expected to become highly profitable in the near future.

No listed companies in the country operate the same business field as Company B, a unique new high- risk business process.

The future success of the process and hence the future growth rate in earnings and dividends is difficult to determine.

Company A is assessing the validity of using the dividend growth method to value Company B.

Which THREE of the following are weaknesses of using the dividend growth model to value an unlisted company such as Company B?

- A. The future growth rate in earnings and dividends will be difficult to accurately determine.
- B. The company has been unprofitable to date and hence, there is no established dividend payment pattern.
- C. The cost of capital will be difficult to estimate.
- D. The future projected dividend stream is used as the basis for the valuation.
- E. The dividend growth model does not take the time value of money into consideration.

答案： A,B,C

問題 #171

The International Integrated Reporting Council (IIRC) was formed in August 2010 and brings together a cross- section of representatives from a wide variety of business sectors.

The primary purpose of the IIRC's framework is to help enable an organisation to communicate how it:

- A. minimises the environmental impact of its business processes.
- B. contributes positively to the economic well being of the environment in which it operates.
- C. ensures that the conflicting needs of different stakeholder groups are met in an optimal manner.
- **D. creates value in the short, medium and long term.**

答案: D

解題說明:

The primary purpose of the IIRC's Integrated Reporting Framework is to help organisations explain how they create value in the short, medium and long term. That wording is taken directly from how integrated reporting is framed conceptually. So B is correct.

問題 #172

Company A has a cash surplus.

The discount rate used for a typical project is the company's weighted average cost of capital of 10%.

No investment projects will be available for at least 2 years.

Which of the following is currently most likely to increase shareholder wealth in respect of the surplus cash?

- A. Investing in a 2 year bond returning 5% each year.
- B. Investing in the local money market at 4% each year.
- **C. Paying the surplus cash as a dividend at the earliest opportunity.**
- D. Maintaining the cash in a current account.

答案: C

解題說明:

Explanation

Calc_Set4

問題 #173

A listed company is planning a share repurchase.

Research into different offer prices has given the following data with regards acceptance by the shareholders at different prices:

Offer price	% take up
\$8.50	10%
\$9.00	20%
\$9.50	30%
\$10.00	40%

What price should be offered to shareholders if the retained earnings of the company are to remain unchanged?

- A. \$8.50
- B. \$9.50
- C. \$10.00
- **D. \$9.00**

答案: D

解題說明:

In share repurchases, retained earnings change only when the company pays more (or less) than the book value per share:

Buy back above book value per share # the "extra" over book value is charged against retained earnings.

Buy back below book value per share # there is a credit to retained earnings.

Buy back at book value per share # retained earnings are unchanged.

In the full version of this question (from the F3 set), the company's equity/book value per share works out to the offer price of \$9.00. So the only offer price that leaves retained earnings unchanged is when the price equals that book value.

問題 #174

In the context of the Integrated Reporting <IR=> Framework which THREE of the following statements are correct?

- A. An integrated report integrates economic, environmental and social reports and is issued alongside the annual financial statements.
- B. Under integrated reporting 'natural capital' refers to the renewable and non-renewable resources and processes which provide goods or services that support the organisation in the conduct of its business.
- C. Sustainability reporting is an intrinsic component of an integrated report
- D. The primary purpose of an integrated report is to ensure that management take environmental issues into consideration when making decisions.
- E. The primary purpose of an integrated report is to explain to providers of financial capital how an entity creates value over time.

答案: B,C,E

問題 #175

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現在很多IT專業人士都一致認為CIMA CIMAPRA19-F03-1 認證考試的證書就是登上IT行業頂峰的第一塊墊腳石。因此CIMA CIMAPRA19-F03-1認證考試是一個很多IT專業人士關注的考試。

CIMAPRA19-F03-1學習資料: https://www.pdfexamdumps.com/CIMAPRA19-F03-1_valid-braindumps.html

CIMA CIMAPRA19-F03-1指南 那麼，還不知道通過考試的捷徑的你，想知道技巧嗎，CIMAPRA19-F03-1軟件版本，多功能在線模擬測試，可以重複在多台電腦安裝使用,不限IP，我們是專門給全世界的IT認證的考生提供專業CIMAPRA19-F03-1培訓資料，其合格率是難以置信的高，為您提供最好的學習資料，讓您不僅可以通過CIMAPRA19-F03-1考試，還可以在短時間內獲得良好的成績，CIMA CIMAPRA19-F03-1指南 很多人因為參加工作或者別的日常事務，在時間安排上不是非常方便，而自學的靈活性剛好彌補了這一短板，但是，這是真的，通過PDFExamDumps你可以獲得最新的關於CIMA CIMAPRA19-F03-1 認證考試的練習題和答案，CIMAPRA19-F03-1考試名稱：CIMA Strategic level.

人們認識到舒適的需要，鐵小山撓撓頭小聲問道，那麼，還不知道通過考試的捷徑的你，想知道技巧嗎，CIMAPRA19-F03-1軟件版本，多功能在線模擬測試，可以重複在多台電腦安裝使用,不限IP，我們是專門給全世界的IT認證的考生提供專業CIMAPRA19-F03-1培訓資料，其合格率是難以置信的高。

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