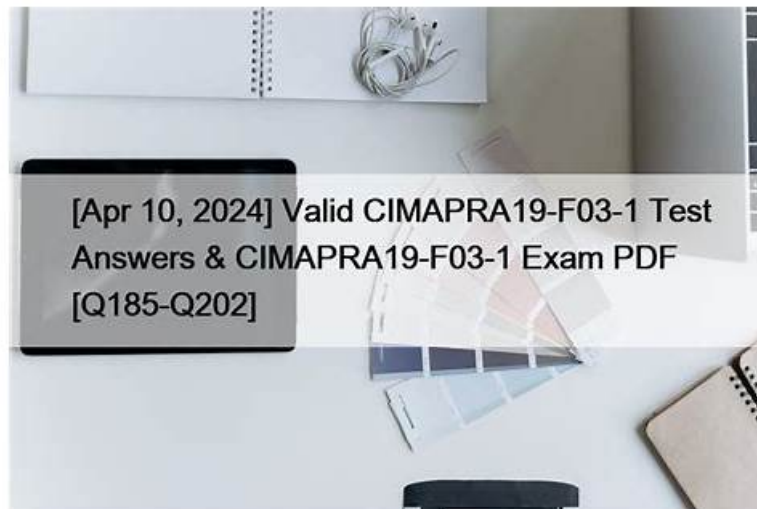


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CIMA F3 Financial Strategy Sample Questions (Q116-Q121):

NEW QUESTION # 116

A large, listed company is planning a major project that should greatly improve its share price in the long term.

These plans require a significant capital cost that the company plans to finance by debt.

All of the debt options being considered are for the same duration of time.

Which of the following sources of debt finance is likely to be the most expensive for the company over the full term of the debt?

- A. Bank loan
- B. A finance lease
- C. Bonds
- **D. Convertible bonds**

Answer: D

NEW QUESTION # 117

Company C invests heavily in Research and Development and needs to raise \$45 million to finance future projects. It has decided to use equity finance raised by a tender offer. The following tender offers have been received from potential investors:

Maximum price offered (\$ per share)	Number of shares requested at this price (million)
\$4.25	12.0
\$4.50	3.0
\$4.75	2.0
\$5.00	5.0

Company C wishes to select an offer price that will protect shareholders from a significant dilution of control but still raise the required amount of finance.

What offer price should Company C's select?

- A. \$4.00
- **B. \$4.50**
- C. \$4.25
- D. \$4.75

Answer: B

NEW QUESTION # 118

Company M plans to bid for Company J.

Company M has 20 million shares in issue and a current share price of \$10.00 before publicly announcing the planned takeover.

Company J has 10 million shares in issue and a current share price of \$4.00.

The directors of Company M are considering an all-share bid of 1 Company M shares for 2 Company J shares.

Synergies worth \$20m are expected from the acquisition.

What is the likely change in wealth for Company M's shareholders (in total) if the bid is accepted?

Give your answer to the nearest \$ million.

Answer:

Explanation:

\$? million

8

NEW QUESTION # 119

An unlisted company is attempting to value its equity using the dividend valuation model.

Relevant information is as follows:

- * A dividend of \$500,000 has just been paid.
- * Dividend growth of 8% is expected for the foreseeable future.
- * Earnings growth of 6% is expected for the foreseeable future.
- * The cost of equity of a proxy listed company is 15%.
- * The risk premium required due to the company being unlisted is 3%.

The calculation that has been performed is as follows:

Equity value = $\$540,000 / (0.18 - 0.08) = \$5,400,000$

What is the fault with the calculation that has been performed?

- **A. The dividend growth rate is unsuitable given that earnings growth is lower than dividend growth.**
- B. The cost of equity used in the calculation should have been 12% (15% subtract 3%).

- C. The cost of equity used in the calculation should have been 15%; no adjustment was necessary.
- D. The dividend cashflow used should have been \$500,000 rather than \$540,000.

Answer: A

Explanation:

The mechanics of the DVM calculation are fine:

$D_1 = 500,000 \times 1.08 = 540,000$
 $D_1 = 500,000 \times 1.08 = 540,000$
 Required return = 15% + 3% = 18%
 Value = $D_1 / (k_e - g) = 540,000 / (0.18 - 0.08) = 540,000 / 0.10 = 5,400,000$

08).

The conceptual problem is assuming dividends can grow at 8% indefinitely when earnings only grow at 6%; over time dividends cannot consistently grow faster than earnings.

NEW QUESTION # 120

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. Maintaining the cash in a current account.
- C. Investing in the local money market at 4% each year.
- D. Paying the surplus cash as a dividend at the earliest opportunity.

Answer: D

Explanation:

Calc_Set4

NEW QUESTION # 121

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