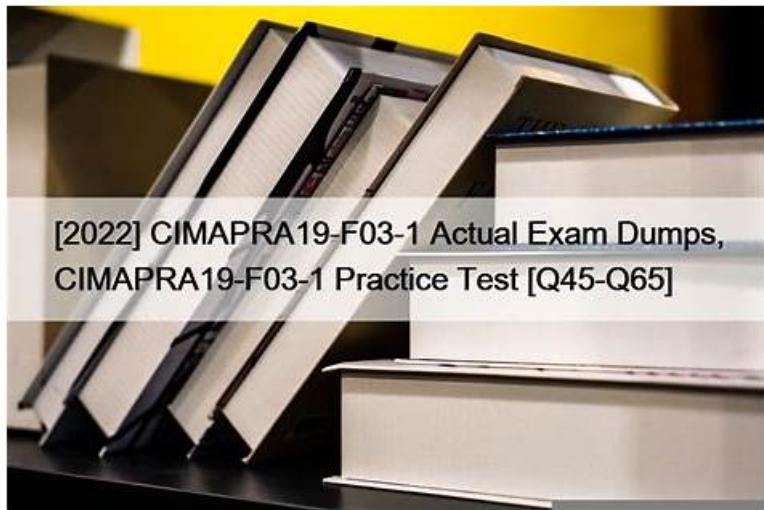


시험패스에 유효한 CIMA PRA19-F03-1 최고 품질 예상문 제모음 덤프로 시험 정복하기



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F3 재무 전략 시험은 재무 관리 분야에서 지식과 기술을 확장하려는 재무 전문가에게 이상적입니다. 이 시험은 특히 기업 금융, 투자 은행 또는 재무 분석 분야의 경력을 발전시키려는 사람들에게 유익합니다. F3 재무 전략 시험은 또한 재무 관리에 대한 지식과 기술을 향상시키기 위해 업무 성과를 향상시키려는 사람들에게도 적합합니다.

>> CIMA PRA19-F03-1 최고 품질 예상문 제모음 <<

CIMA PRA19-F03-1 최신 버전 시험공부 & CIMA PRA19-F03-1 시험 덤프 공부

빨리 Itcertkr 덤프를 장바구니에 넣으시죠. 그러면 100프로 자신감으로 응시하셔서 한번에 안전하게 패스하실 수 있습니다. 단 한번으로 CIMA CIMA PRA19-F03-1 인증 시험을 패스한다..... 여러분은 절대 후회할 일 없습니다.

CIMA CIMA PRA19-F03-1 (F3 Financial Strategy) 인증 시험은 재무 전략 기술과 지식을 입증하려는 개인을 위한 평가입니다. 이 인증 시험은 CIMA 전문 자격의 일부이며 경력의 다음 단계로 진전시키려는 사람들에게 필수 요건입니다. 이 시험에는 재무 전략 공식, 구현 및 평가, 위험 관리, 금융 상품 및 윤리적 고려 사항을 포함한 광범위한 주제가 다루고 있습니다. CIMA PRA19-F03-1 시험에 따르면 조직에 전략적 재무 방향을 제공하는 데 필요한 기술과 지식이 있음을 보여줍니다.

최신 CIMA Strategic level CIMA PRA19-F03-1 무료 샘플문제 (Q41-Q46):

질문 # 41

SUP is a large supermarket chain. It produces many 'own brand' goods in Country S where the parent company is located. These goods are sold in SUP's supermarkets in Country S as well as being sold at a 'transfer price' to SUP companies located in foreign countries for sale in the SUP supermarkets located in that country.

Which of the following factors is the most important for SUP from a tax planning and compliance viewpoint when setting prices for the 'own brand' goods sold to other group companies?

- A. Complying with tax thin capitalisation regulations that apply in both tax jurisdictions.
- B. The price should be the same as the price that would be charged by SUP to other, independent, supermarkets that are located in the same foreign country as the group company that requires the goods.
- C. The price should be much lower than average if the group company that is purchasing the goods has a higher marginal tax rate than the SUP parent company.
- D. The price should be higher than for other group companies if the group company that is purchasing the goods has a higher marginal tax rate than the SUP parent company.

정답: A

질문 # 42

Company A is unlisted and all-equity financed. It is trying to estimate its cost of equity.

The following information relates to another company, Company B, which operates in the same industry as Company A and has similar business risk:

Equity beta = 1.6

Debt:equity ratio 40:60

The rate of corporate income tax is 20%.

The expected premium on the market portfolio is 7% and the risk-free rate is 5%.

What is the estimated cost of equity for Company A?

Give your answer to one decimal place.

? %

정답:

설명:

12.3, 12.30

질문 # 43

A company plans a four-year project which will be financed by either an operating lease or a bank loan.

Lease details:

* Four year lease contract.

* Annual lease rentals of \$45,000, paid in advance on the 1st day of the year.

Other information:

* The interest rate payable on the bank borrowing is 10%.

* The capital cost of the project is \$200,000 which would have to be paid at the beginning of the first year.

* A salvage or residual value of \$100,000 is estimated at the end of the project's life.

* Purchased assets attract straight line tax depreciation allowances.

* Corporate income tax is 20% and is payable at the end of the year following the year to which it relates.

A lease-or-buy appraisal is shown below:

Which THREE of the following items are errors within the appraisal?

- A. Tax relief on lease payments have not been lagged correctly
- B. Lease payments are timed incorrectly
- C. Using the 10% discount rate is incorrect
- D. The salvage value has been included within the lease option
- E. The bank loan repayments should be included
- F. The project's operating cashflows should be included

정답: A,C,D

질문 # 44

A major energy company, GDE, generates and distributes electricity in country A.

The government of country A is concerned about rising inflation and has imposed price controls on GDE, limiting the price it can charge per unit of electricity sold to both domestic and commercial customers.

It is likely that price controls will continue for the foreseeable future.

The introduction of price controls is likely to reduce the profit for the current year from \$3 billion to \$1 billion.

The company has:

* Distributable reserves of \$2 billion.

* Surplus cash at the start of the year of \$1 billion.

* Plans to pay a total dividend of \$1.5 billion in respect of the current year, representing a small annual increase as in previous years. However, no dividends have yet been announced.

Which THREE of the following responses would be MOST appropriate for GDE following the imposition of price controls?

- A. Carry out a wide-ranging review of costs and staffing levels to identify possible cost savings and redundancies.
- B. Raise funds by means of a rights issue in order to maintain historical dividend levels.
- C. Actively look for a private equity investor to introduce new and innovative business and financial strategies to the business.
- D. Announce a reduction in the annual dividend to a more sustainable level given the new price controls regime.
- E. Actively investigate potential new ways of generating revenue by the sale of related goods and services that are outside the scope of the price controls.

정답: A,D,E

설명:

A: Reduce the annual dividend to a more sustainable level

Price controls are expected to be long-term and have cut annual profit from \$3bn to \$1bn. Continuing to pay a \$1.5bn dividend would rely on running down cash and reserves, which is not sustainable. A rational response is to reset the dividend to a level that can be covered by ongoing earnings in the new regulatory environment.

B: Review costs and staffing to find savings

With revenues capped, GDE's main lever to protect profitability and cash flow is cost efficiency. A thorough review of operating costs and staffing can help offset some of the profit reduction, which supports long-term shareholder value and the ability to pay dividends in future.

C: Seek new revenue streams outside the price controls

Since core electricity prices are constrained, diversifying into related goods and services that are not regulated (e.g. energy services, maintenance contracts, renewables consulting, etc.) is a sensible strategic response. This can grow earnings without breaching the price cap.

Why not D or E?

D: Rights issue to maintain historical dividend levels would mean issuing equity essentially to fund dividends, which destroys shareholder value and signals poor financial discipline.

E: Bringing in a private equity investor is not an obvious or necessary response here; private equity would demand high returns and major restructuring, and it doesn't directly address the regulatory profit squeeze in the way cost control and new revenue lines do.

질문 # 45

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

Additional information is:

* Company A has 100 million shares in issue, with market price currently at \$8.00 per share.

* Company T has 90 million shares in issue, with market price currently at \$5.00 each share.

* Synergies valued at \$60 million are expected to arise from the acquisition.

* The terms of the offer will be 2 shares in A for 3 shares in B.

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.

정답:

설명:

\$?.

8.19, 8.18

질문 # 46

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CIMAPRA19-F03-1최신버전 시험공부: https://www.itcertkr.com/CIMAPRA19-F03-1_exam.html

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