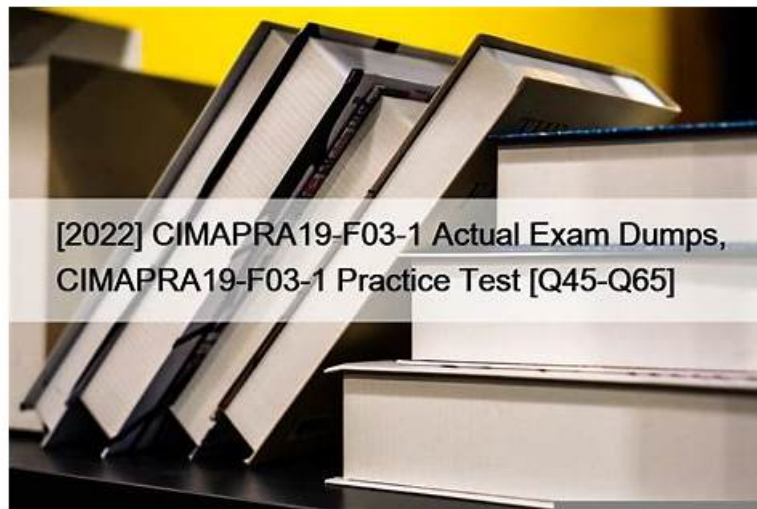


CIMAPRA19-F03-1受験料過去問 & CIMAPRA19-F03-1 日本語認定対策



P.S.CertJukenがGoogle Driveで共有している無料の2026 CIMA CIMAPRA19-F03-1ダン
プ: https://drive.google.com/open?id=1PzP-RlhDWCiWqSF_eRZ8qk7-YNwam2PT

当社CIMAのCIMAPRA19-F03-1練習トレントは、99%以上のパス保証を提供します。つまり、資料を真剣に検討し、提案を考慮すると、絶対に証明書を取得して目標を達成できます。一方、CIMAのCIMAPRA19-F03-1試験問題を購入する前に、CIMAPRA19-F03-1学習ガイドのデモを無料でダウンロードできます。一方、このCIMAPRA19-F03-1学習ガイドを引き続き学習したい場合は、F3 Financial StrategyのCIMAPRA19-F03-1試験準備でバランスの取れたサービスをお楽しみください。

CIMA CIMAPRA19-F03-1 (F3 Financial Strategy) 認定試験は、ファイナンス戦略分野でスキルと知識を向上させたいファイナンスプロフェッショナル向けの世界的に認められた認定試験です。この認定試験は、世界中のファイナンスプロフェッショナルにトレーニングと認定プログラムを提供する主要なプロフェッショナル団体であるChartered Institute of Management Accountants (CIMA) によって提供されます。CIMAPRA19-F03-1試験は、戦略的財務管理スキルを開発し、雇用主やクライアントに自分の専門知識を証明したい個人を対象としています。

>> CIMAPRA19-F03-1受験料過去問 <<

更新するCIMA CIMAPRA19-F03-1 | 最新のCIMAPRA19-F03-1受験料過去問試験 | 試験の準備方法F3 Financial Strategy日本語認定対策

この情報が支配的な社会では、十分な知識を蓄積し、特定の分野で有能であることにより、社会での地位を確立し、高い社会的地位を獲得するのに役立ちます。CIMAPRA19-F03-1認定に合格すると、これらの目標を実現し、高収入の良い仕事を見つけることができます。CertJukenのCIMAPRA19-F03-1模擬テストを購入すると、CIMAPRA19-F03-1試験に簡単に合格できます。また、CIMAPRA19-F03-1試験の質問で20~30時間だけ勉強すると、CIMAPRA19-F03-1試験に簡単に合格します。

CIMAPRA19-F03-1 試験は、財務戦略に関連する幅広いトピックをカバーしており、財務分析、投資決定、リスク管理、資本構造などが含まれています。試験は2つのセクションに分かれており、セクションAは客観的なテスト問題から構成され、セクションBは実際のシナリオに知識とスキルを適用する必要があるケーススタディです。試験時間は3時間で、候補者は各セクションで少なくとも50%のスコアを取得する必要があります。

CIMA F3 Financial Strategy 認定 CIMAPRA19-F03-1 試験問題 (Q197-Q202):

質問 # 197

The competition authorities are investigating the takeover of Company Z by a larger company, Company Y.

Both companies are food retailers.

The takeover terms involve using a part cash, part share exchange means of payment.

Company Z is resisting the bid, arguing that it undervalues its business, while lobbying extensively among politicians to sway public opinion against the bidder.

Which of the following actions by Company Y is most likely to persuade the competition authorities to approve the acquisition?

- A. Company Y undertakes to pass on any cost savings to customers.
- B. Company Y guarantees to preserve employment at its central distribution depot.
- C. Company Y increases the cash element of its bid offer.
- **D. Company Y agrees to dispose of specified outlets which geographically overlap those of Company Z.**

正解: D

質問 # 198

On 31 October 20X3:

* A company expected to agree a foreign currency transaction in January 20X4 for settlement on 31 March 20X4.

* The company hedged the currency risk using a forward contract at nil cost for settlement on 31 March 20X4.

* The transaction was correctly treated as a cash flow hedge in accordance with IAS 39 Financial Instruments: Recognition and Measurement.

On 31 December 20X3, the financial year end, the fair value of the forward contract was \$10,000 (asset).

How should the increase in the fair value of the forward contract be treated within the financial statements for the year ended 31 December 20X3?

- **A. A \$10,000 profit will be recognised within other comprehensive income.**
- B. Not recognised in 20X3 as the gain will be offset by a loss on the hedged transaction.
- C. Not recognised in 20X3 as the forward contract is not settled until after the year end.
- D. A \$10,000 profit will be recognised within the Income Statement.

正解: A

解説:

Under IAS 39, a derivative such as a forward contract must always be measured at fair value in the statement of financial position. When that derivative is designated as a cash flow hedge of a highly probable forecast transaction and hedge accounting criteria are met, the effective portion of the gain or loss on the hedging instrument is recognised in Other Comprehensive Income (OCI), not in profit or loss.

Here, by 31 December 20X3 the forward contract (entered at nil cost) has a positive fair value of \$10,000, so there is a gain of \$10,000. Because the hedge has been correctly designated as a cash flow hedge, that gain is treated as part of the cash flow hedge reserve in equity via OCI. It will be recycled to profit or loss in a later period when the hedged transaction affects profit or loss (e.g. when the forecast foreign currency transaction occurs).

So for the year ended 31 December 20X3, the correct treatment is to recognise a \$10,000 gain in OCI - answer D.

質問 # 199

A company has stable earnings of \$2 million and its shares are currently trading on a price earnings multiple (P/E) of 10 times. It has 10 million shares in issue.

The company is raising \$4 million debt finance to fund an expansion of its existing business which is forecast to increase annual earnings straight away by 25% and then remain at that level for the foreseeable future. The corporation tax rate is 20%. It is expected that the P/E will reduce to 8 times over the next year.

What is the most likely change in shareholder wealth resulting from this plan?

- A. Shareholder wealth will increase by \$4 million.
- **B. No change in shareholder wealth.**
- C. Shareholder wealth will increase by \$5 million
- D. Shareholder wealth will increase by \$3.2 million.

正解: B

解説:

Current situation:

Earnings = \$2m

P/E = 10 # Market value = $2 \times 10 = \$20m$

After expansion:

Earnings increase by 25% # new earnings = $2 \times 1.25 = \$2.5m$

New P/E = 8 # New market value = $2.5 \times 8 = \$20m$

Shareholder wealth (equity value) stays at \$20m, so the **most likely change is:

D). No change in shareholder wealth. **

質問 # 200

A listed company is financed by debt and equity.

If it increases the proportion of debt in its capital structure it would be in danger of breaching a debt covenant imposed by one of its lenders.

The following data is relevant:

The company now requires \$800 million additional funding for a major expansion programme.

Which of the following is the most appropriate as a source of finance for this expansion programme?

- A. Retained earnings
- B. Bank overdraft
- C. Private placement of a bond
- D. Rights issue

正解: D

質問 # 201

A listed entertainment and media company produces and distributes films globally. The company invests heavily in intellectual property in order to create the scope for future film projects. The company has five separate distribution companies, each managed as a separate business unit. The company is seeking to sell one of its business units in a management buy-out (MBO) to enable it to raise finance for proposed new investments.

The business unit managers have been in discussions with a bank and venture capitalists regarding the financing for the MBO. The venture capitalists are only prepared to invest a mixture of debt and equity and have suggested the following:

The venture capitalists have stated that they expect a minimum return on their equity investment of 39% a year on a compound basis over the first 5 years of the MBO. No dividends will be paid during this period.

Advise the MBO team of the total amount due to the venture capitalist over the 5-year period to satisfy their total minimum return?

- A. \$155.14 million
- B. \$120.14 million
- C. \$146.39 million
- D. \$111.39 million

正解: D

質問 # 202

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CIMAPRA19-F03-1 日本語認定対策: <https://www.certjuken.com/CIMAPRA19-F03-1-exam.html>

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