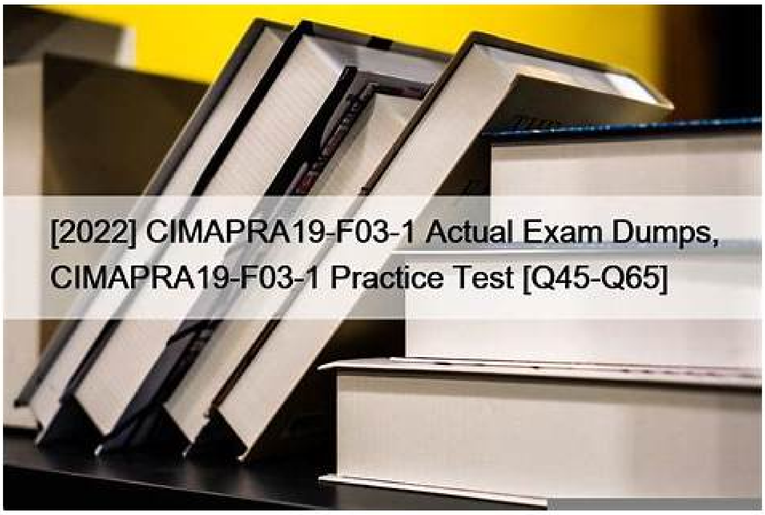
CIMAPRA19-F03-1예상문제시험준비에가장좋은덤프무료샘플



그 외, PassTIP CIMAPRA19-F03-1 시험 문제집 일부가 지금은 무료입니다: https://drive.google.com/open?id=1OCojdnrP4RClhp3lVILVuD06JiXRv_GO

CIMA인증CIMAPRA19-F03-1시험덤프의 문제와 답은 모두 우리의 엘리트들이 자신의 지식과 몇 년간의 경험으로 완벽하게 만들어낸 최고의 문제집입니다. 전문적으로CIMA인증CIMAPRA19-F03-1시험을 응시하는 분들을 위하여 만들었습니다. 여러분이 다른 사이트에서도CIMA인증CIMAPRA19-F03-1시험 관련덤프자료를 보셨을 것입니다 하지만 우리PassTIP의 자료만의 최고의 전문가들이 만들어낸 제일 전면적이고 또 최신 업데이트일 것입니다.CIMA인증CIMAPRA19-F03-1시험을 응시하고 싶으시다면 PassTIP자료만의 최고의 선택입니다.

CIMA F3 시험은 객관적인 질문으로 구성된 컴퓨터 기반 테스트입니다. 이 시험은 도전적이되도록 설계되었으며 응시자는 재무 관리 및 전략에 대한 높은 수준의 지식과 이해를 보여 주어야합니다. 시험은 또한 시험을 완료하는 데 3 시간이 걸렸다. 첫 번째 시도에서 시험에 합격하지 않은 응시자는 나중에 시험을 재개 할 수 있습니다.

CIMA F3 시험 준비를 위해서는, CIMA에서 제공하는 학습 교재, 복습 카드, 실전 시험 등 다양한 학습 자료를 활용할 수 있습니다. 또한, CIMA가 승인한 교육 과정에 참여하거나 온라인 자원을 활용하여 독학할 수도 있습니다.

>> CIMAPRA19-F03-1예상문제 <<

CIMA CIMAPRA19-F03-1 100%시험패스 자료, CIMAPRA19-F03-1시험대비

CIMA CIMAPRA19-F03-1인증시험도 어려울 뿐만 아니라 신청 또한 어렵습니다.CIMA CIMAPRA19-F03-1시험은 IT업계에서도 권위가 있고 직위가 있으신 분들이 응시할 수 있는 시험이라고 알고 있습니다. 우리 PassTIP에서는 CIMA CIMAPRA19-F03-1관련 학습가이드를 제동합니다. PassTIP 는 우리만의IT전문가들이 만들어낸CIMA CIMAPRA19-F03-1관련 최신, 최고의 자료와 학습가이드를 준비하고 있습니다. 여러분의 편리하게CIMA CIMAPRA19-F03-1응시하는데 많은 도움이 될 것입니다.

최신 CIMA Strategic level CIMAPRA19-F03-1 무료샘플문제 (Q402-Q407):

질문 # 402
An unlisted company.
* Is owned by the original founders and members of their families
* Pays annual dividends each year depending on the cash requirements of the dominant shareholders.
* Has earnings that are highly sensitive to underlying economic conditions.
* Is a small business in a large Industry where there are listed companies with comparable capital structures Which of the following methods is likely to give the most accurate equity value for this unlisted company?

- A. Dividend valuation model.
- B. Net asset valuation
- C. Discounted cash flow analysis at WACC (based on cash flows after tax but before financing) plus the market value of debt.
- D. P/E based valuation using the P/E of a similar company.

정답： D

설명:
Dividends are set to suit family cash needs, so DDM (A) won't reflect value well.
NAV (B) ignores earnings power and intangibles for a going concern.
There are listed comparables with similar capital structures, so applying an industry P/E to this firm's earnings is standard practice for small private companies.
DCF at WACC (D) is theoretically strong but requires detailed, reliable forecasts; earnings are highly sensitive to the economy, so forecasts would be very uncertain.

질문 # 403
Company A is planning to acquire Company B at a price of $ 65 million by means of a cash bid.
Company A is confident that the merged entity can achieve the same price earnings ratio as that of Company A.
What does Company A expect the value of the merged entity to be post acquisition?

- A. $122.5 million
- B. $207.0 million
- C. $187.5 million
- D. $156.0 million

정답： A

질문 # 404
Hospital X provides free healthcare to all members of the community, funded by the central Government.
Hospital Y provides healthcare which has to be paid for by the individual patients. It is a listed company, owned by a large number of shareholders.
In comparing the above two organisations and their objectives, which THREE of the following statements are correct?

- A. The performance of X will be appraised primarily on the basis of value for money.
- B. X is a not-for-profit organisation while Y is a for-profit organisation.
- C. Only Y is likely to have a mixture of financial and non-financial objectives.
- D. X and Y have the same primary financial objective - to maximise shareholder wealth.
- E. X and Y will have the same primary non financial objective - provision of quality of health care.

정답： E

질문 # 405
Formed in 2010, the International Integrated Reporting Council <IIRC) 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 which of the following'?

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

정답： A

설명:
The IIRC's Integrated Reporting Framework is about showing how an organisation creates value over short, medium and long term, not just financial but using all capitals.

질문 # 406
A manufacturing company based in Country R. where the currency is the R$, has an objective of maintaining an operating profit margin of at least 10% each year Relevant data:
* The company makes sales to Country S whose currency is the SS It also makes sales to Country T whose currency is the T$ " All purchases are from Country U whose currency is the US.
* The settlement of an transactions is in the currency of the customer or supplier Which of the following changes would be most likely to help the company achieve its objective?

- A. The T$ weakens against the R$ over time
- B. The R$ strengthens against the S$ over time.
- C. The R$ strengthens against the U$ over time.
- D. The R$ weakens against the U$ over time

정답： C

질문 # 407
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