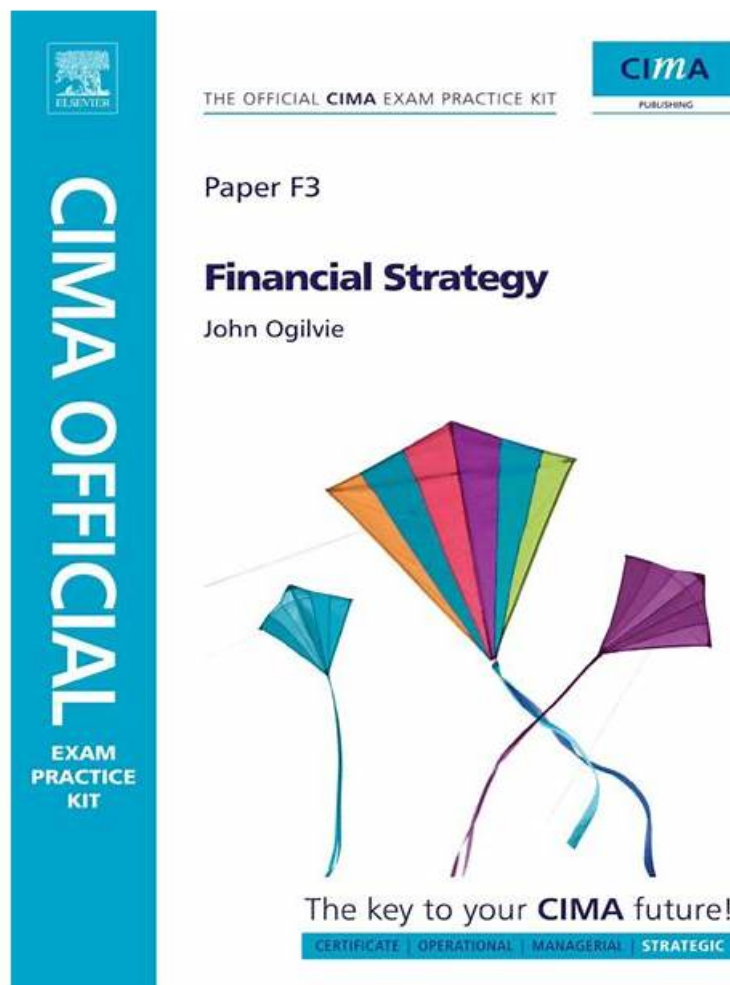


Splendid F3 Exam Materials: F3 Financial Strategy Present You a brilliant Training Dump - Actual4dump



BTW, DOWNLOAD part of Actual4dump F3 dumps from Cloud Storage: <https://drive.google.com/open?id=1ZIQZuawydVynzxvnMlt-6poElzbW2QLE>

There are three different versions of our F3 exam questions: the PDF, Software and APP online. You can choose the version of F3 training guide according to your interests and habits. And if you buy the value pack, you have all of the three versions, the price is quite preferential and you can enjoy all of the study experiences. This means you can study F3 training engine anytime and anyplace for the convenience these three versions bring.

The CIMA F3 Exam is three hours long and is computer-based. It is available in various languages and can be taken at any of the CIMA test centers worldwide. Candidates who pass the exam are awarded the CIMA Certificate in Business Accounting.

CIMAPRA19-F03-1 certification is highly regarded in the financial industry and is recognized by employers around the world. Candidates who pass the exam and meet the other requirements for certification can use the designation "CIMA" after their name, which demonstrates their expertise in financial strategy. Certification also provides candidates with access to CIMA's global network of professionals and resources, which can help them further their careers in management accounting.

Passing the CIMA CIMAPRA19-F03-1 (F3 Financial Strategy) Certification Exam demonstrates that a candidate has the skills and knowledge required to succeed in the field of financial management. It is an excellent way for professionals to enhance their career prospects and increase their earning potential. Employers in the finance and accounting industry value candidates with this certification because it demonstrates their commitment to professional development and their ability to drive financial performance in their organizations.

>> New F3 Test Duration <<

Actual F3 Exam Prep 100% Valid Test Questions are The Best Products

If you are worried for preparation of your F3 exam, so stop distressing about it because you have reached to the reliable source of your success. Actual4dump is the ultimate solution to your all CIMA Designing and Implementing Cloud Data Platform Solutions related problem. It provides you with a platform which enables you to clear your F3 Exam. Actual4dump provides you F3 exam questions which is reliable and offers you a gateway to your destination.

CIMA F3 Financial Strategy Sample Questions (Q34-Q39):

NEW QUESTION # 34

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 cashflow used should have been \$500,000 rather than \$540,000.
- B. The cost of equity used in the calculation should have been 15%; no adjustment was necessary.
- C. The cost of equity used in the calculation should have been 12% (15% subtract 3%).
- **D. The dividend growth rate is unsuitable given that earning growth is lower than dividend growth.**

Answer: D

NEW QUESTION # 35

An entity prepares financial statements to 31 December each year. The following data applies:

1 December 20X0

- * The entity purchased some inventory for \$400,000.
- * In order to protect the inventory against adverse changes in fair value the entity entered into a futures contract to sell the inventory for a fixed price on 31 January 20X1.
- * The entity designated this contract as a fair value hedge of the value of the inventory.

31 December 20X0

- * The inventory had a fair value of \$480,000 and the futures contract had a fair value of \$75,000 (a financial liability).

What will be the impact on the statement of profit or loss and other comprehensive income for the year ended 31 December 20X0 in respect of the change in the value of the inventory and the futures contract?

- A. A net gain of \$5,000 will be recognised in other comprehensive income.
- B. A loss of \$75,000 will be recognised in profit or loss.
- **C. A net gain of \$5,000 will be recognised in profit or loss.**
- D. A loss of \$75,000 will be recognised in other comprehensive income.

Answer: C

Explanation:

This is a fair value hedge of inventory.

Under fair value hedge accounting, both:

the change in fair value of the hedged item (inventory), and
the change in fair value of the hedging instrument (futures)
go to profit or loss.

Inventory: fair value rises from \$400,000 to \$480,000 # gain \$80,000.

Futures: fair value becomes a \$75,000 liability # loss \$75,000.

Net effect in P&L: $\$80,000 - \$75,000 = \$5,000$ gain.

Nothing goes to OCI for a fair value hedge.

NEW QUESTION # 36

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

Answer: D

Explanation:

Calc_Set4

NEW QUESTION # 37

A company plans to raise \$12 million to finance an expansion project using a rights issue.

Relevant data:

* Shares will be offered at a 20% discount to the present market price of \$15.00 per share.

* There are currently 2 million shares in issue.

* The project is forecast to yield a positive NPV of \$6 million.

What is the yield-adjusted Theoretical Ex-Rights Price following the announcement of the rights issue?

- A. \$14.00
- **B. \$16.00**
- C. \$9.00
- D. \$11.00

Answer: B

NEW QUESTION # 38

XCV can borrow at either 9.5% fixed or the risk-free rate plus 1.3%.

XCV wishes to borrow at a variable rate and thinks that a swap may enable it to do so cheaply BNM can borrow the same principal sum as XCV It can borrow at 10.5% fixed or the risk-free rate plus 2.1% BNM wishes to raise fixed rate debt XCV and BNM have agreed to use an interest rate swap They will share any savings equally Calculate the effective swap rate that will be paid by XCV.

Give your answer to one decimal place.

Answer:

Explanation:

Risk-free

rate + 1.2% XCV should borrow where it has the comparative advantage (fixed) and then swap: XCV:

Fixed: 9.5% Floating: $rf + 1.3%$ BNM: Fixed: 10.5% Floating: $rf + 2.1%$ XCV is better by 1.0% in fixed and 0.8% in floating, so the total potential gain from a swap: $1.0\% - 0.8\% = 0.2\%$

They share this equally # each gets 0.1% benefit. XCV wants floating, so its effective rate should be:

$rf + 1.3\% - 0.1\% = rf + 1.2\%$

NEW QUESTION # 39

.....

PassitCertify works hard to provide the most recent version of CIMA F3 Exams through the efforts of a team of knowledgeable and certified F3 Financial Strategy F3 Exams experts. Actual Dumps Our professionals update F3 Financial Strategy F3 on a regular basis. You must answer all F3 Financial Strategy F3 questions in order to pass the F3 Financial Strategy F3 exam.

Exam F3 Introduction: <https://www.actual4dump.com/CIMA/F3-actualtests-dumps.html>

- Providing You High Hit Rate New F3 Test Duration with 100% Passing Guarantee □ Download ⇒ F3 ⇐ for free by simply entering ✨ www.examcollectionpass.com ✨ □ website □ F3 Online Tests
- Free F3 Download Pdf □ F3 Examcollection Questions Answers □ F3 Cert □ Search for ➡ F3 □ on 《 www.pdfvce.com 》 immediately to obtain a free download □ Reliable F3 Brindumps Pdf
- F3 Examcollection Questions Answers □ F3 Exam Dumps □ Valid F3 Exam Prep □ Search for [F3] and download it for free immediately on [www.vce4dumps.com] □ F3 Online Tests
- Providing You High Hit Rate New F3 Test Duration with 100% Passing Guarantee □ Search for ➤ F3 □ and obtain a free download on 「 www.pdfvce.com 」 □ F3 Online Tests
- F3 Reliable Exam Papers □ Free F3 Download Pdf □ Cert F3 Guide □ Easily obtain free download of { F3 } by searching on ✓ www.vce4dumps.com □ ✓ □ * F3 Valid Test Review
- F3 Cert □ F3 PDF Guide □ F3 Valid Test Review □ Download □ F3 □ for free by simply searching on ➤ www.pdfvce.com □ □ F3 Examcollection Questions Answers
- Valid New F3 Test Duration – The Best Exam Introduction Providers for F3: F3 Financial Strategy □ Download ➡ F3 □ □ for free by simply entering 「 www.exam4labs.com 」 website □ Study F3 Demo
- F3 Exam Dumps □ Valid F3 Exam Prep ↘ F3 Valid Test Review □ Search for ▶ F3 ◀ and download exam materials for free through 【 www.pdfvce.com 】 □ F3 Practice Guide
- Valid F3 Exam Materials □ Study F3 Demo ➔ Study F3 Demo □ The page for free download of ✓ F3 □ ✓ □ on 《 www.examcollectionpass.com 》 will open immediately □ Free F3 Download Pdf
- F3 Valid Test Book □ F3 Latest Exam Price □ F3 Brindump Free □ Search on □ www.pdfvce.com □ for □ F3 □ to obtain exam materials for free download □ F3 Latest Exam Price
- Reliable New F3 Test Duration – Fast Download Exam Introduction for F3 □ The page for free download of 《 F3 》 on 《 www.prepawayete.com 》 will open immediately □ F3 Exam Dumps
- bbs.t-firefly.com, www.stes.tyc.edu.tw, www.lilly-angel.co.uk, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw, onlinecourse.essinstitute.in, bbs.t-firefly.com, Disposable vapes

P.S. Free 2026 CIMA F3 dumps are available on Google Drive shared by Actual4dump: <https://drive.google.com/open?id=1ZIQZuawydVymzxvMlt-6poElzbW2QLE>