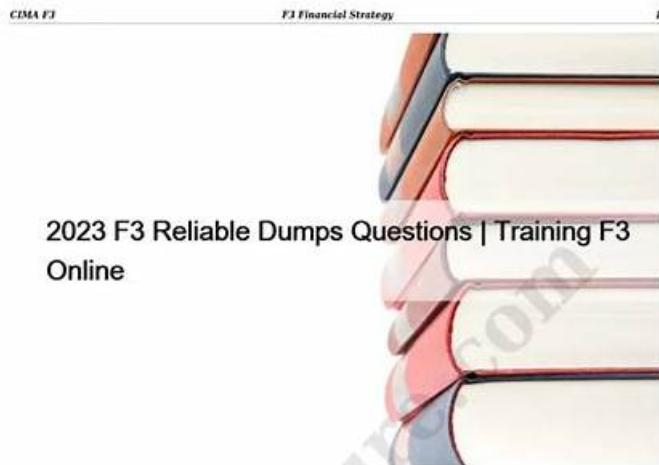


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CIMA F3 Financial Strategy Sample Questions (Q196-Q201):

NEW QUESTION # 196

A company has:

- * \$7 million market value of equity
- * \$5 million market value of debt
- * WACC of 9.375%
- * Corporate income tax rate of 15%

According to Modigliani and Miller's theory of capital structure with tax, what is the ungeared cost of equity?

- A. 8.79%
- B. 10.00%
- C. 14.52%
- D. 10.27%

Answer: B

NEW QUESTION # 197

A listed company follows a policy of paying a constant dividend. The following information is available:

- * Issued share capital (nominal value \$0.50) \$60 million
- * Current market capitalisation \$480 million

The shareholders are requesting an increased dividend this year as earnings have been growing. However, the directors wish to retain as much cash as possible to fund new investments. They therefore plan to announce a 1-for-10 scrip dividend to replace the usual cash dividend.

Assuming no other influence on share price, what is the expected share price following the scrip dividend?

Give your answer to 2 decimal places.

\$?

Answer:

Explanation:

3.64, 3.63, 3.65

NEW QUESTION # 198

Which THREE of the following are likely to be strategic reasons for a horizontal acquisition?

- A. To achieve economies of scale
- B. Reduction of competition
- C. Reduction of risk by building a larger portfolio
- D. To secure key parts of the value chain
- E. Acquisition of an undervalued company

Answer: A,B,E

NEW QUESTION # 199

Which THREE of the following are the most likely exit routes that apply to a venture capitalist?

- A. Selling back to the original owners

- B. Liquidation of the company
- C. Flotation via a stock market listing
- D. Raising long term debt from the company
- E. Trade sale to another company

Answer: A,C,E

Explanation:

Most likely VC exit routes are:

A). Flotation via a stock market listing (IPO) - classic VC exit.

B). Trade sale to another company - very common exit to a strategic buyer.

C). Selling back to the original owners / management (MBO/MBI) - another recognised route.

Liquidation (D) is a last-resort failure outcome, not a likely planned exit, and (E) raising long-term debt is not an exit at all.

NEW QUESTION # 200

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

Answer: B,C,F

NEW QUESTION # 201

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