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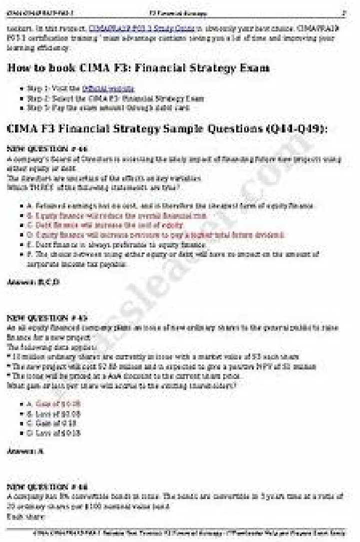

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CIMA F3 Financial Strategy Sample Questions (Q44-Q49):

NEW QUESTION # 44

Answer: B,C,D

NEW QUESTION # 45

Answer: A

NEW QUESTION # 46

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CIMA F3 Financial Strategy Sample Questions (Q25-Q30):

NEW QUESTION # 25
Company RRR is a well-established, unlisted, road freight company.
In recent years RRR has come under pressure to improve its customer service and has had some success in doing this However, the cost of improved service levels has resulted in it making small losses in its latest financial year. This is the first time RRR has not been profitable.
RRR uses a 'residual' dividend policy and has paid dividends twice in the last 10 years.
Which of the following methods would be most appropriate for valuing RRR?

- A. Valuing the tangible assets and intangible assets of RRR.
- B. The dividend valuation model.
- C. The P/E method, adjusting the P/E of a listed company downwards to reflect RRR's unlisted status.
- D. The earnings yield method, adjusting the earnings yield of a listed company downwards to reflect RRR's unlisted status.

Answer: A

Explanation:
Most appropriate is asset-based valuation because RRR is unlisted, has just made a loss and pays dividends only occasionally.
Earnings- and dividend-based models (P/E, earnings yield, DVM) rely on stable, positive earnings or dividends, which RRR does not currently have, so valuing the tangible and identifiable intangible assets is more reliable.

NEW QUESTION # 26
Company U has made a bid for the entire share capital of Company B.
Company U is offering the shareholders in Company B the option of either a share exchange or a cash alternative.
Advise the shareholders in Company B which THREE of the following would be considered disadvantages of accepting the cash consideration?

- A. There will be no opportunity to participate in the future economic success of Company U.
- B. Interest rates on deposit accounts are currently at a historic low and are expected to remain low.
- C. Taxation is payable on realised capital gains.
- D. Company U is not expected to change its dividend policy post-acquisition.
- E. Cash consideration is certain whereas Company U's future share price performance is uncertain.

Answer: A,B,C

Explanation:
B). Low deposit interest rates - cash received will likely earn poor returns compared with equity.
D). Taxation on realised capital gains - cash offer crystallises a disposal now, potentially triggering CGT.
E). No opportunity to participate in Company U's future success - once they take cash, they no longer share in upside from post-acquisition performance.
Option A is actually an advantage of cash (certainty), and C relates to the dividend policy if they take shares, not a disadvantage of cash itself.

NEW QUESTION # 27
A listed company in a high growth industry, where innovation is a key driver of success has always operated a residual dividend policy, resulting in volatility in dividends due to periodic significant investments in research and development.
The company has recently come under pressure from some investors to change its dividend policy so that shareholders receive a consistent growing dividend. In addition, they suggested that the company should use more debt finance.
If the suggested change is made to the financial policies, which THREE of the following statements are true?

- A. It may give a signal to the market that the company is entering a period of stable growth.
- B. Retained earnings have a lower cost than debt finance.
- C. There may be a change to the shareholder profile due to 'the clientele effect'.

- D. The directors will not have to take shareholder dividend preferences into consideration in future.
- E. The company's financial risk will increase due to its increased use of debt finance.

Answer: A,C,E

Explanation:
If the company switches from a residual dividend policy to a stable, growing dividend and increases its use of debt:
A). This does signal to the market that the company may be entering a more stable, mature growth phase - True.
B). A more stable dividend stream can attract a different type of investor (clientele effect) - True.
C). Directors still need to consider shareholder preferences; this statement is incorrect - False.
D). Retained earnings have an opportunity cost equal to the cost of equity and are generally not cheaper than debt - False.
E). More debt increases financial gearing and therefore financial risk - True.
Answer (200273):

NEW QUESTION # 28
A company in country T is considering either exporting its product directly to customers in country P or establishing a manufacturing subsidiary in country P.
The corporate tax rate in country T is 20% and 25% tax depreciation allowances are available
Which TIIRCC of the following would be considered advantages of establishing a subsidiary in country T?

- A. The corporate tsx rate in country P is 40%.
- B. Year 1 tax depreciation allowances of 100% are available in country P.
- C. There are restrictions on companies wishing to remit profit from country P
- D. There is a double tax treaty between country T and country P.
- E. There are high customs cuties payable of products entering country P.

Answer: B,D,E

NEW QUESTION # 29
A company has identified potential profitable investments that would require a total of S50 million capital expenditure over the next two years The following information is relevant.
* The company has 100 million shares in issue and has a market capitalisation of S500 million
* It has a target debt to equity ratio of 40% based on market values This ratio is currently 30%
* Earnings for the current year are expected to be S1 00 million
* Its last dividend payment was $1 per share One of the company's objectives is to increase dividends by at least 10% each year
* The company has no cash reserves
Which of the following is the most suitable method of financing to meet the company's requirements?

- A. Use a share repurchase scheme rather than pay a cash dividend
- B. Reduce dividends for this year only to 50 cents a share.
- C. Increase debt to meet the target debt to equity ratio.
- D. Maintain dividends at $1 per share for the next two years.

Answer: C

Explanation:
Given:
Shares: 100m; market cap = $500m # share price = $5.
Target debt-to-equity = 40%; currently 30%.
Equity (market) = 500m
Current debt = 0.30 × 500 = $150m
Target debt = 0.40 × 500 = $200m
Extra debt capacity = $50m.
Current earnings = $100m.
Last dividend = $1 per share # $100m total.
Objective: increase dividends by at least 10% each year.
No cash reserves.
Options:
A). Share repurchase instead of dividend - violates objective to increase dividends.

B). Increase debt to meet target D/E - raises $50m (exactly what's needed) and keeps dividend policy intact # Best fit.
C). Cut dividend to $0.50 - directly contradicts dividend growth objective.
D). Hold dividend at $1 for two years - no 10% annual increase, also violates objective.

NEW QUESTION # 30
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