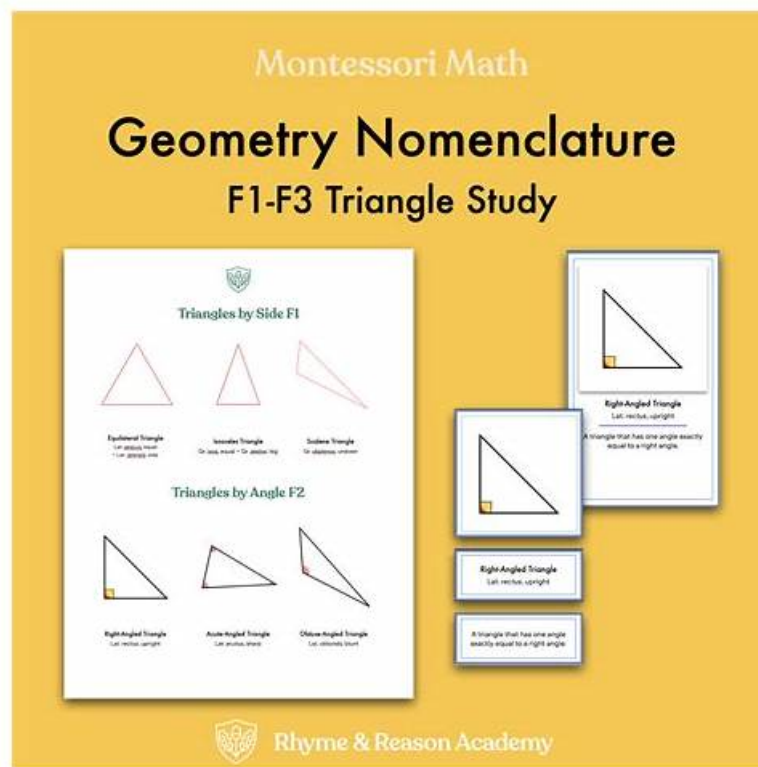


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CIMA F3 Financial Strategy Sample Questions (Q148-Q153):

NEW QUESTION # 148

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:

| | \$ million |
|------------------------------------|---------------|
| Issued share capital (\$1 nominal) | 2,000 |
| Retained earnings | 1,200 |
| Market capitalisation | 8,000 |

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

Answer: C

NEW QUESTION # 149

Extracts from a company's profit forecast for the next financial year is as follows:

| | \$ million |
|----------------------------------|------------|
| Operating profit | 1000 |
| Profit before taxation | 800 |
| Profit after taxation | 600 |
| Profit after preference dividend | 400 |

Since preparing the forecast, the company has decided to return surplus cash to shareholders by a share repurchase arrangement. The share repurchase would result in the company purchasing 20% of the 2,000 million ordinary shares currently in issue and cancelling them.

Assuming the share repurchase went ahead, the impact on the company's forecast earnings per share will be an increase of:

- A. \$0,075
- **B. \$0,050**
- C. \$0,100
- D. \$0,125

Answer: B

NEW QUESTION # 150

An entity prepares financial statements to 30 June.

During the year ended 30 June 20X2 the following events occurred:

1 July 20X1

* The entity borrowed \$100 million at a variable rate of interest.

* In order to protect itself against the variability of its interest cashflows, the entity entered into a pay-fixed- receive-variable interest swap with annual settlements. The fair value of the swap on this date was zero.

30 June 20X2

* The entity received a net settlement of \$2 million under the swap. After this net settlement, the fair value of the swap was \$5 million - a financial asset.

The entity decides to use hedge accounting for this arrangement and has designated it as a cash flow hedge. The swap is a perfect hedge of the variability of the cash interest payments.

Which of the following describes the treatment of the settlement and the change in the fair value of the swap in the statement of profit or loss and other comprehensive income for the year ended 30 June 20X2?

- **A. \$2 million is recognised in profit or loss and \$5 million is recognised in other comprehensive income.**
- B. \$5 million is recognised in profit or loss and \$2 million is recognised in other comprehensive income.
- C. \$7 million is recognised in other comprehensive income.
- D. \$7 million is recognised in profit or loss.

Answer: A

Explanation:

\$2 million is recognised in profit or loss and \$5 million is recognised in other comprehensive income.

This is a cash flow hedge of variable interest payments.

Under IFRS 9, the net swap settlements (the "interest leg") are taken to profit or loss to adjust the interest expense on the borrowing # \$2m in P&L.

The change in fair value of the swap that is an effective hedge of future cash flows is recorded in OCI # total gain on swap is \$2m (cash received) + \$5m (closing FV asset) = \$7m; we've already put \$2m in P&L, so the remaining \$5m goes to OCI as a cash flow hedge reserve.

NEW QUESTION # 151

An all equity financed company reported earnings for the year ending 31 December 20X1 of \$5 million.

One of its financial objectives is to increase earnings by 5% each year.

In the year ending 31 December 20X2 it financed a project by issuing a bond with a \$1 million nominal value and a coupon rate of 7%.

The company pays corporate income tax at 30%.

If the company is to achieve its earnings target for the year ending 31 December 20X2, what is the minimum operating profit (profit before interest and tax) that it must achieve?

- A. \$8.40 million

- Answer: C**

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

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