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## CIMA F3 Financial Strategy Sample Questions (Q189-Q194):

### NEW QUESTION # 189

AA is considering changing its capital structure. The following information is currently relevant to AA:

Cost of equity	10%
Cost of debt (post tax)	4%
WACC	7.6%
Gearing (debt / (debt + equity))	40%
Rate of corporate income tax	20%

The gearing ratio raising the new debt finance will be 50%.

Which THREE of the following statement about the impact of AA's change in capital structure are true under Modigliani and Miler's capital structure theory with tax.

- A. The cost of equity will increase above 10%
- B. The cost of debt remain unchanged at 4%
- C. The WACC will decrease below 7.6%
- D. The cost of debt will increase above 4%
- E. The WACC increase above 7.6
- F. The cost of equity will decrease below 10%

**Answer: B,C,E**

### NEW QUESTION # 190

In the context of the Integrated Reporting <IR> Framework which THREE of the following statements are correct?

- A. An integrated report integrates economic, environmental and social reports and is issued alongside the annual financial statements.
- B. The primary purpose of an integrated report is to ensure that management take environmental issues into consideration when making decisions.
- C. Sustainability reporting is an intrinsic component of an integrated report
- D. Under integrated reporting 'natural capital' refers to the renewable and non-renewable resources and processes which provide goods or services that support the organisation in the conduct of its business.
- E. The primary purpose of an integrated report is to explain to providers of financial capital how an entity creates value over time.

**Answer: C,D,E**

Explanation:

A - Correct definition of natural capital under <IR>.

C - States the primary purpose correctly: explaining value creation over time to providers of financial capital.

D - Sustainability information is a key component of an integrated report.

### NEW QUESTION # 191

Where a company acquires another company, which THREE of the following offer the greatest potential for enhancing shareholder wealth?

- A. Elimination of existing competition.
- B. Achieving more press coverage for the company
- C. Creating new opportunities for employees.
- D. Acquiring intellectual property assets
- E. Achieving greater cultural diversity
- F. Exploiting production synergies.

**Answer: A,D,F**

Explanation:

The items that most clearly enhance shareholder wealth are those that increase future cash flows or create valuable strategic assets:

D). Exploiting production synergies - cost savings / higher margins.

- E). Elimination of existing competition - greater pricing power and market share.
- F). Acquiring intellectual property assets - unique products, barriers to entry, licensing income.

#### NEW QUESTION # 192

Company A is based in Country A where the functional currency is the A\$. Currently all sales are to domestic customers in Country A. However, the company is planning to expand internationally by acquiring Company B, a distribution company in Country B, to enable it to sell goods worldwide. The functional currency of Country B is the B\$. Company A will invoice its international customers in their local currency.

Wage increases in Country B are forecast to be modest, due to high unemployment levels, but overall inflation in Country B is forecast to be significantly higher than in Country A. Which TWO of the following statements about the economic risk of the acquisition of Company B are true?

- A. Economic risk can be eliminated by using forward contracts to convert future cash flows into A\$
- B. Using purchasing power parity, A\$ is forecast to strengthen against B\$, so the economic risk can be ignored
- C. Financing this acquisition with debt denominated in B\$ will reduce economic risk.
- D. Higher inflation will increase the project's B\$ returns, so the economic risk can be ignored
- E. Exporting into a variety of international markets will reduce economic risk.

**Answer: C,E**

Explanation:

A - B\$ debt as a natural hedge: Borrowing in B\$ to finance the B\$ investment creates a natural hedge: B\$ operating cash inflows help service B\$ interest and principal. This reduces the net exposure of A\$ shareholders to movements in the B\$/A\$ rate and so lowers economic risk.

D - Diversifying export markets: Selling into a variety of international markets spreads exposure across multiple economies and currencies, reducing dependence on any single one. This diversification reduces economic risk.

The other options are not true:

B: Forwards hedge specific transactions, not long-term economic risk.

C: Higher local inflation usually comes with currency depreciation and cost increases; economic risk cannot be ignored.

E: If A\$ is expected to strengthen, that actually increases economic exposure to B\$ earnings, it doesn't remove it.

#### NEW QUESTION # 193

The ex div share price of Company A's shares is \$3.50

An investor in Company A currently holds 2,000 shares.

Company A plans to issue a scrip dividend of 1 new share for every 10 shares currently held.

After the scrip dividend, what will be the total wealth of the shareholder?

Give your answer to the nearest whole \$.

\$

 CIMA

**Answer:**

Explanation:

7000

\$

#### NEW QUESTION # 194

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