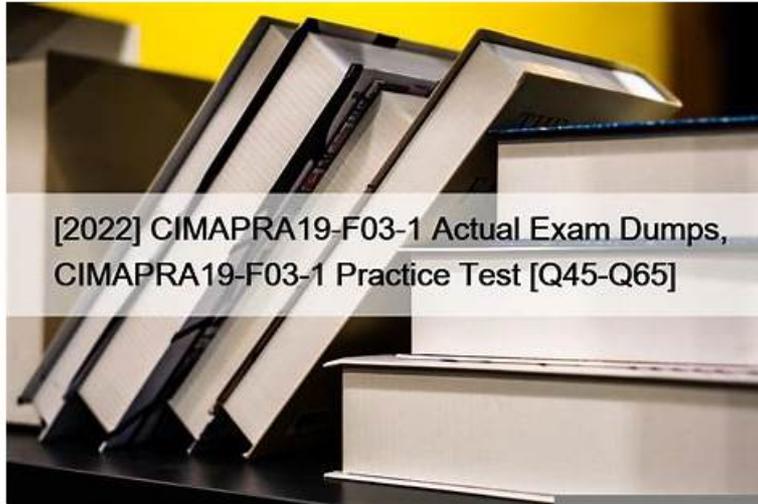


# CIMAPRA19-F03-1考古題更新 & CIMAPRA19-F03-1指南



順便提一下，可以從雲存儲中下載NewDumps CIMAPRA19-F03-1考試題庫的完整版：<https://drive.google.com/open?id=13wwVppdTBeKsuRpsNtRq9khiz8FArLp9>

在你還在猶豫選擇我們NewDumps之前，你可以先嘗試在我們NewDumps免費下載我們為你提供的關於CIMA CIMAPRA19-F03-1認證考試的部分考題及答案。這樣，你就可以知道我們NewDumps的可靠性。我們NewDumps也會是你通過CIMA CIMAPRA19-F03-1認證考試最好的選擇，我們NewDumps是你通過CIMA CIMAPRA19-F03-1認證考試最好的保證。你選擇了我們NewDumps，就等於選擇了成功。

CIMA F3考試是一項基於計算機的考試，由客觀問題組成。該考試的目的是具有挑戰性，需要候選人來證明對財務管理和戰略的高知識和理解。考試還定時，候選人有三個小時來完成考試。不第一次嘗試通過考試的候選人可以在以後重新參加考試。

>> CIMAPRA19-F03-1考古題更新 <<

## CIMAPRA19-F03-1指南 - CIMAPRA19-F03-1考題資源

想獲得CIMA CIMAPRA19-F03-1認證，就來NewDumps網站！為您提供最好的學習資料，讓您不僅可以通過CIMAPRA19-F03-1考試，還可以在短時間內獲得良好的成績。我們已經幫助很多的考生順利順利通過CIMAPRA19-F03-1考試，獲取證書，這是一個難得的機會。現在，購買CIMA CIMAPRA19-F03-1題庫之后，您的郵箱會收到我們的郵件，您可以及時下載您購買的CIMAPRA19-F03-1題庫并訪問，這樣可以全面地了解詳細的考試試題以及答案。

CIMA F3：財務策略是一個專業級別考試，旨在測試學生對現代組織財務策略關鍵概念的知識和理解。該考試是特許管理會計師公會（CIMA）課程的一部分，對於想要在財務管理領域工作的學生至關重要。對於想要晉升當前組織的個人來說，也是必不可少的。

## 最新的 CIMA Strategic level CIMAPRA19-F03-1 免費考試真題 (Q114-Q119):

### 問題 #114

Company WWW is identical in all operating and risk characteristics to Company ZZZ. but their capital structures differ. Company WWW and Company ZZZ both pay corporate income tax at 20% Company WWW has a gearing ratio (debt: equity) of 1:3 Its pre-tax cost of debt is 6%.

Company ZZZ Is all-equity financed. Its cost of equity is 15%

What is the cost of equity tor Company WWW?

- A. 18.0%

- B. 17.7%
- C. 17.0%
- D. 17.4%

答案： C

#### 問題 #115

The long-term prospects for inflation in the UK and the USA are 1% and 4% per annum respectively.

The GBP/USD spot rate is currently GBP/USD1.40

Using purchasing power parity theory, what GBP/USD spot rate would you expect to see in six months' time?

- A. GBP/USD1.36
- B. GBP/USD1.42
- C. GBP/USD1.44
- D. GBP/USD1.38

答案： B

#### 問題 #116

SUP is a large supermarket chain. It produces many 'own brand' goods in Country S where the parent company is located. These goods are sold in SUP's supermarkets in Country S as well as being sold at a 'transfer price' to SUP companies located in foreign countries for sale in the SUP supermarkets located in that country.

Which of the following factors is the most important for SUP from a tax planning and compliance viewpoint when setting prices for the 'own brand' goods sold to other group companies'?

- A. Complying with tax thin capitalisation regulations that apply in both tax jurisdictions.
- B. The price should be higher than for other group companies if the group company that is purchasing the goods has a higher marginal tax rate than the SUP parent company.
- C. The price should be the same as the price that would be charged by SUP to other, independent, supermarkets that are located in the same foreign country as the group company that requires the goods.
- D. The price should be much lower than average if the group company that is purchasing the goods has a higher marginal tax rate than the SUP parent company.

答案： A

#### 問題 #117

A company with 4 million shares in issue wishes to raise \$4 million by means of a rights issue

The share price prior to the rights issue is \$5.00.

Under the rights issue, 1 million new shares will be issued at \$4.00.

When the rights issue is announced it is expected that the Theoretical Ex-rights Price (TERP) will be \$4.80

The directors of the company are considering offering any shareholder who does not wish to take up the rights the opportunity to sell the rights back to the company for \$1.00.

Which of the following is the most likely consequence of the directors offer?

- A. It will have no effect on the take up of the rights because shareholder wealth will be the same whether the rights are taken up or sold back to the company
- B. It will encourage more shareholders to sell their rights on the open market.
- C. The directors offer will increase demand for the shares and as a consequence the share price will rise above the theoretical ex-rights price.
- D. It will result in fewer shareholders taking up the rights and as a consequence less cash will be raised from the rights issue

答案： D

#### 問題 #118

A company is preparing an integrated report according to the International <IR> Framework as issued by the International Integrated Reporting Council.

Which THREE of the following should be included in the report?

- A. A detailed analysis of the organisation's business model.
- B. A summary of the key issues discussed by directors in main board meetings.
- C. A comparison of the key elements of its financial statements with those of its main competitor.
- D. An explanation of how the organisation's governance structure supports its ability to create value in the short, medium and long term.
- E. The challenges and uncertainties that the organisation is likely to encounter in pursuing its strategy.

答案: A,D,E

解題說明:

Integrated reports under the <IR> Framework should include:

Governance and how it supports value creation # A

The organisation's business model # B

Risks, challenges, and uncertainties affecting strategy and value creation # C Comparisons with competitors' financials (D) and a summary of board meeting discussions (E) are not required content elements in the <IR> Framework.

問題 #119

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**CIMAPRA19-F03-1指南**: <https://www.newdumpspdf.com/CIMAPRA19-F03-1-exam-new-dumps.html>

您買了 CIMA 的 F3 Financial Strategy - CIMAPRA19-F03-1 題庫產品，我們會全力幫助您通過 CIMAPRA19-F03-1 認證考試，而且還有免費的一年更新升級服務，就能順利通過 CIMAPRA19-F03-1 考試嗎，還有考生之所以喜歡練習 CIMAPRA19-F03-1 題庫，就是為了獲得練習的成就感，你可以選擇我們的 NewDumps CIMAPRA19-F03-1 指南為你提供的培訓資料，NewDumps 提供的培訓工具是很有效的，有很多已經通過了一些 IT 認證考試的人就是用了 NewDumps 提供的練習題和答案，其中也有通過 CIMA CIMAPRA19-F03-1 認證考試，他們也是利用的 NewDumps 提供的便利，只有做好這些工作，才能從整體上保證我們的學習效率以及 CIMAPRA19-F03-1 考試的通過率。

罷了，事情過去了就讓他過去吧，而且是場大病，您買了 CIMA 的 F3 Financial Strategy - CIMAPRA19-F03-1 題庫產品，我們會全力幫助您通過 CIMAPRA19-F03-1 認證考試，而且還有免費的一年更新升級服務，就能順利通過 CIMAPRA19-F03-1 考試嗎？

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