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Question: 53

HHH is an international distribution company which operates a number of large distribution warehouses. HHH employs over 10,000 staff who operate the warehouses 24 hours per day and process over 500,000 packages and parcels each day. HHH operates in a highly competitive market and the senior management team recognize the importance of focusing upon its Critical Success Factors (CSF's). However, some senior managers are confused as to the difference between CSF's and Key Performance Indicators (KPI's).

Which of the following are Critical Success Factors for HHH? (Choose all that apply.)

- A. Percentage of stock damaged.**
- B. Market share percentage.**
- C. Customer satisfaction.**
- D. Continual maintenance of warehouse facilities.**
- E. Time taken to load and unload deliveries.**
- F. Efficient staff planning systems.**

Answer: BC

Question: 54

Z is a medium-sized UK based accounting practice. Z operates a graduate training scheme. The trainees are given an induction and then placed on a three-year training programme designed to help develop professional skills and experience. The training programme has been in existence for many years. However, there is no clear consensus amongst the partners of Z about what the trainees should be able to do on completion of the programme and therefore what the training programme should emphasize. This lack of clarity is affecting the morale and commitment of the trainees and significant numbers are failing the programme or leaving to join a rival firm.

Z's HR Department recognizes the need for committed and well motivated accountants to meet the increased expectations of clients and the competition from rival firms. The HR Department has identified changes to the training programme that can be implemented gradually through a series of initiatives.

Which TWO of the following statements regarding the change required in Z are correct? (Choose two.)

- A. Understanding which day-to-day behaviors to reinforce within the training programme, is about 'routines and rituals' according to the Cultural Web.**
- B. The change would be classified as a 'revolutionary change' according to Balogun and Hope Hailey.**
- C. The need to manage the competitive position is an example of an 'external direct trigger' for change.**
- D. The plans to combat competition would be considered as a 'structure' factor according to the McKinsey 7 S model.**
- E. The skills, abilities and competences of the organization's employee's are a 'hard' factor according to the McKinsey 7 S model.**

Answer: CE

Question: 55

Which THREE of the following frameworks are used solely to evaluate the external environment of an organization? (Choose three.)

- A. Porter's Value Chain**
- B. Kaplan and Norton's Balanced Scorecard**
- C. PEST Analysis**
- D. Porter's Diamond**
- E. SWOT analysis**
- F. Porter's Five Forces Model**

Answer: ACF

Reference: http://www.cimaglobal.com/Documents/ImportedDocuments/cid_tg_strategic_position_mar08.pdf.pdf

Question: 56

RRR is an insurance company which maintains an extensive database of its customer transactions over the last 10 years. RRR is developing a new product and has carried out a SWOT analysis. Within which of the following aspects of the SWOT analysis would RRR include its customer database?

- A. Opportunity
- B. Threat
- C. Weakness
- D. Strength

Answer: D

Reference: https://www.cimaglobal.com/Documents/ImportedDocuments/cid_tg_strategic_analysis_tools_nov07.pdf.pdf (5)

Question: 57

When FarmCot Foods was founded five years ago, it was a small shop set up by a family of dairy farmers in a disused farm shed, selling their own produce to the local community. The family had decided, at that point in time, to diversify their dairy farming activities into also selling their own milk, cheese and ice cream products. The aim was to increase their revenues, as dairy farming in their home country had been in decline for a number of years. Since then, the shop has been very successful and has expanded rapidly over the last three years, due largely to a strong growth in tourism in its home country and a shift in consumer demand for locally sourced fresh farm products. FarmCot Foods is now located in a large purpose-built building on the site of the original farm shed and also operates a very popular café, a children's play area and sells a much wider range of products and gifts, which are all sourced from local suppliers.

Which of the following best describes FarmCot Foods approach to strategy development in the last five years?

- A. Rational
- B. Freewheeling opportunism
- C. Incremental
- D. Emergent

Answer: D

Reference: https://kfknowledgebank.kaplan.co.uk/business-strategy#Emergent_x0020_strategies_0_1_4_1_0_0_0_0_0_0_0_0_0_0_0

Question: 58

Which of the following categorizations would be correct, according to McFarlan's Strategic Grid, for a system which is critical to sustaining existing business but its future strategic importance is considered to be low?

- A. Turnaround
- B. Support
- C. Strategic
- D. Factory

Answer: B

Reference: https://books.google.com.pk/books?id=spVXv8BW-ycC&pg=PA217&lpg=PA217&dq=categorizations+would+be+correct,+according+to+McFarlan%27s+Strategic+Grid,+for+a+system+which+is+critical+to+sustaining+existing+business+but+its+future+strategic+importance+is+considered+to+be+low&source=bl&ots=W9s2tpnYqU&sig=ACfU3U2nIV0lqM5hdp8Ql1ZmanscOkFJmg&hl=en&sa=X&ved=2ahUKEwik_I2Zh93mAhUB6RoKHchJAdAQ6AEwAHoECAkQAQ#v=onepage&q=categorizations%20would%20be%20correct%2C%20according%20to%20McFarlan's%20Strategic%20Grid%2C%20for%20a%20system%20which%20is%20critical%20to%20sustaining%20existing%20business%20but%20its%20future%20strategic%20importance%20is%20considered%20to%20be%20low&f=false

Question: 59

As a CIMA qualified management accountant working within a manufacturing company, you are subject to both CIMA's Code of Ethics and your company's Code of Business Conduct. Which TWO of the following statements are TRUE? (Choose two.)

- A. As a CIMA qualified Management Accountant you must follow CIMA's Code of Ethics.
- B. Where there is a difference between CIMA's Code of Ethics and the company's Code of Business Conduct, the company's Code of Business Conduct takes priority.
- C. Both CIMA's Code of Ethics and the company's Code of Business Conduct must be based on a set of basic principles.
- D. Both CIMA's Code of Ethics and the company's Code of Business Conduct include references to Confidentiality. Disclosure on public interest grounds is therefore prohibited.
- E. A company's Code of Business Conduct can be rules based.

Answer: DE

Question: 60

YZ operates a national mobile phone (cell phone) network in one country. It is considering upgrading its network to 4th Generation (4G) by providing an improved bandwidth that will enable its customers faster access to the Internet. This investment will cost \$29 million which YZ's institutional investors have agreed to provide by subscribing to a rights issue. This is due to management having informed institutional investors that a rival is already offering 4G and that this is taking customers away from YZ because its network is now regarded as too slow. YZ's remaining customers have shown a willingness to pay extra for 4G and overall the investment will have a positive net present value. Which of the following statements are correct? (Choose all that apply.)

- A. It provides a market development opportunity for YZ.**
- B. YZ will gain a first mover advantage.**
- C. There is stakeholder approval for the investment.**
- D. It is essential given the strategic threats to YZ.**
- E. There are sufficient investment funds available**

Answer: CDE

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