

FINAL EXAMINATION

(REVISED SYLLABUS - 2008)

GROUP - III

Paper-13 : MANAGEMENT ACCOUNTING- STRATEGIC MANAGEMENT

Section I : Strategic Management

Q. 1. Differentiate between :

- (a) Plan and policy
- (b) Programmed and contingency strategy
- (c) Effects of learning and experience curve
- (d) Market and marketing research

Answer 1. (a)

Plan	Policy
A plan is directed towards achievement of specific objectives over a specified period of times.	A policy is a guide which delimits action but does not specify time. It is open ended, rather timeless. Thus, "a policy is not a plan, but guiding cannon of interest". Policies are planned expressions or understandings towards the range of behaviour, which guide or channel thinking and action in decision making and limit for discretionary action by individuals responsible for implementing overall plans.

Answer 1. (b)

Programmed Strategy	Contingency Strategy
(i) A programmed strategy is a strategy which is planned in such a detailed and integrated way that it is difficult to change it, once it has begun to be implemented.	A contingency strategy requires the planner to choose the preferred strategy, given the best estimates of conditions and other strategic choices. But it is flexible enough to allow for shifts in the thrust of the plan, when conditions warrant it.
(ii) In effect, programmed strategies emanate from first-generation planning.	Second generation planning leads to contingency strategy formation.
(iii) Programmed planning is suitable for stable environment with people who prefer well-defined roles.	The contingency strategy is suitable for unstable environment with people who prefer variety and stimulation.

Strategic Management Exam Papers

Paul Phillips, Luiz Moutinho



Strategic Management Exam Papers:

Taxmann's CRACKER for Strategic Management & Corporate Finance (Paper 5 | SMCF) – Covering past exam questions (topic-wise) & answers for CS Professional | New Syllabus | Dec. 2025/June 2026 Exams CS N.S. Zad, CS Divya Bajpai, 2025-06-20 Strategic Management Corporate Finance CRACKER is a comprehensive exam oriented resource meticulously designed for CS Professional students appearing under the New Syllabus Group 2 Paper 5. The book is an all in one repository of fully solved previous exam papers curated in line with the latest examination trends and thoroughly updated in accordance with relevant provisions and case laws. The Present Publication is the 3rd Edition for the Dec 2025 June 2026 Exams. This book is authored by CS NS Zad and CS Divya Bajpai with the following noteworthy features:

- Fully Solved Previous Exam Papers
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- Topic wise Arrangement
- Past exam questions are meticulously arranged chapter wise enabling targeted and effective practice
- Updated Amended Answers
- All solutions are drafted as per the latest legal provisions amendments and relevant case laws
- Chapter wise Marks Distribution
- In depth analysis of marks allocation across chapters helping aspirants identify high yield topics and trends
- Trend Analysis
- Detailed examination of previous exams to highlight recurring question types and areas of emphasis
- ICSI Study Material Comparison
- Chapter by chapter cross reference with the official ICSI Study Material for holistic coverage

The book is divided into two comprehensive parts:

- Part I Strategic Management**
 - o Introduction to Strategic Management
 - o Analysing External Internal Environment
 - o Business Policy
 - o Formulation of Functional Strategy
 - o Strategic Analysis
 - o Planning
 - o Competitive Positioning
 - o Managing Multi Business Firm
 - o Analysing Strategic Edge
- Part II Corporate Finance**
 - o Sources of Corporate Funding
 - o Raising of Funds from Equity
 - o Procedural Aspects
 - o Public Funding
 - o Real Estate Investment Trusts
 - o Infrastructure Investment Trusts
 - o Raising of Funds
 - o Private Funding
 - o Raising of Funds
 - o Non Fund Based
 - o Overview of Listing
 - o Issuance of Securities in International Financial Services Centre
 - o Raising of Funds from Debt
 - o Procedural Aspects
 - o Foreign Funding
 - o Institutions
 - o Foreign Funding
 - o Instruments
 - o Laws
 - o Procedures
 - o Role of Intermediaries in Fund Raising
 - o Project Evaluation
 - o Additional Inclusions
 - o Solved Papers
 - o December 2024
 - o June 2025 with suggested answers
 - o Chapter wise Comparison with ICSI Study Material
 - o Extensive trend analysis and marks distribution charts

The structure of the book is as follows:

- Logical Chapter Sequence
- Chapters are organised in a manner that mirrors the structure of the official ICSI syllabus facilitating seamless integration with regular study plans
- Chapter wise Segregation
- Every chapter begins with a list of past exam questions pertaining to that topic followed by detailed updated solutions
- Tabular Data Analysis
- Includes clear tables for marks distribution and trend analysis assisting students in strategic planning of their studies
- Study Material Mapping
- Each chapter references its equivalent in the ICSI Study Material for ease of cross learning and comprehensive coverage
- Solved Papers Section
- Complete solutions for recent exam papers are provided at the end for hands on exam practice

Taxmann's CRACKER for Financial Management

& Strategic Management (Paper 6 | FM and SM | FM SM) - Covering past exam questions & answers for CA-Inter | New Syllabus | Sept. 2025/Jan. 2026 Exams Rakesh Rathi, CA Vivek Panwar, 2025-06-17

Financial Management Strategic Management CRACKER is a comprehensive study companion tailored for CA Intermediate Group II Paper 6 students covering Financial Management 50 marks and Strategic Management 50 marks. This updated Edition is enriched with solved past exam questions including May 2025 references to ICAI's Revision Test Papers (RTPs), Mock Test Papers (MTPs), detailed trend analysis and chapter wise summaries. The book seamlessly blends theoretical concepts with practical problem solving techniques ensuring that readers develop a comprehensive understanding of both subjects and are well prepared for upcoming examinations. The Present Publication is the 10th Edition for the Sept 2025 Jan 2026 Exams. This book is authored by CA Rakesh Rathi and CA Vivek Panwar with the following noteworthy features:

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- Solved Model Test Paper Designed for hands on practice under simulated exam conditions.
- Chapter wise Summary Notes With relevant formulae for quick concept reviews and last minute revision.
- User friendly Layout ensures that complex concepts are simplified especially for those juggling multiple CA Intermediate subjects.

The coverage of the book is as follows:

- Section A Financial Management 50 Marks
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 - o Types of Financing
 - o Financial Analysis and Planning
 - Ratio Analysis
 - o Cost of Capital
 - o Financing Decisions
 - Capital Structure
 - Leverages
 - o Investment Decisions
 - Capital Budgeting
 - o Dividend Decisions
 - o Management of Working Capital
- Section B Strategic Management 50 Marks
 - o Introduction to Strategic Management
 - o Strategic Analysis
 - External
 - Internal
 - Environment
 - o Strategic Choices
 - o Strategy Implementation and Evaluation

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- Previous Exams Trend Analysis
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- This trend analysis helps identify high weightage topics and common question formats.
- Chapter wise Comparison with Study Material
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- Sectional Division
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- Solved Papers and Model Test Paper
- A final Model Test Paper simulates exam conditions while integrated solutions guide students step by step.

Taxmann's CRACKER for Operations

Management & Strategic Management (Paper 9 | OMSM) - Covering Past Exam Questions & Answers | CMA Intermediate | New Syllabus | Dec. 2025/June 2026 Exams Amarendra Kumar, 2025-06-28 This book is specifically designed to meet the requirements of the Intermediate Level Cost Management Accountancy Examination. It includes past exam questions and detailed answers aligned with the latest ICAI syllabus. The Present Publication is the 5th Edition for the CMA Intermediate New Syllabus Dec 2025 June 2026 Exams. This book is authored by Amarendra Kumar with the following noteworthy features: Strictly as Per the New ICAI Syllabus, Ensures complete alignment with the latest requirements, Content Coverage of Past Exam Questions including Module wise Solved Paper of June 2025, of Additional Practice Questions, Tabular Summaries Provided at the beginning of each chapter for quick reference, Marks Distribution Detailed module wise distribution from June 2023 onwards, Previous Exam Trend Analysis covered from Dec 2023 ICAI Study Material, Comparison is provided module wise for a comprehensive understanding. The contents of this book are as follows: Operations Management, of Operations Management, Introduction of Operations Planning, of Designing of Operational System and Control, of Production Planning Control, of Productivity Management and Quality Management, of Project Management, of Economics of Maintenance and Spares Management, Strategic Management, of Strategic Management, Introduction of Strategic Analysis, Strategic Planning, of Formulation, Implementation of Strategy, of Digital Strategy.

Taxmann's CRACKER for Financial Management & Strategic Management (Paper 6 | FM and SM | FM SM) - Covering past exam questions & answers for CA-Inter | New Syllabus | Jan./May 2026 Exams Rakesh Rathi, CA Vivek Panwar, 2025-10-06 Financial Management Strategic Management CRACKER is a comprehensive study companion tailored for CA Intermediate Group II Paper 6 students covering Financial Management 50 marks and Strategic Management 50 marks. This updated Edition is enriched with solved past exam questions including Sept 2025 references to ICAI's Revision Test Papers RTPs, Mock Test Papers MTPs, detailed trend analysis and chapter wise summaries. The book seamlessly blends theoretical concepts with practical problem solving techniques ensuring that readers develop a comprehensive understanding of both subjects and are well prepared for upcoming examinations. The Present Publication is the 11th Edition for the Jan May 2026 Exams. This book is authored by CA Rakesh Rathi and CA Vivek Panwar with the following noteworthy features: Coverage of Past Exam Questions Including the latest Sept 2025 exam ensuring students are up to date with the most recent patterns, Integration of RTPs MTPs Issued by ICAI providing an edge with authentic practice material, Chapter wise Marks Distribution Trend Analysis Offering insights into important chapters topics and helping students prioritise for the exam, Sub topic wise Arrangement of Questions Within each chapter enabling a systematic learning and focused revision experience, Solved Model Test Paper Designed for hands on practice under simulated exam conditions, Chapter wise Summary Notes With relevant formulae for quick concept reviews and last minute revision, User friendly Layout ensures that complex concepts are simplified especially for those juggling multiple CA Intermediate subjects. The coverage of the book is as follows: Section A Financial Management 50 Marks, of Scope

and Objectives of Financial Management o Types of Financing o Financial Analysis and Planning Ratio Analysis o Cost of Capital o Financing Decisions Capital Structure Leverages o Investment Decisions Capital Budgeting o Dividend Decisions o Management of Working Capital Section B Strategic Management 50 Marks o Introduction to Strategic Management o Strategic Analysis External Internal Environment o Strategic Choices o Strategy Implementation and Evaluation Model Test Paper at the end for thorough self assessment Each chapter includes past exam questions ICAI s RTPs MTPs references and in depth solutions The structure of the book is as follows Chapter wise Marks Distribution The preliminary pages offer a summary table indicating how many marks each chapter has carried over the last several exams May 2024 to Sept 2025 This allows students to see which chapters are tested the most and how trends shift over time Previous Exams Trend Analysis Detailed breakdowns of each attempt s question pattern marking scheme and type theory practical This trend analysis helps identify high weightage topics and common question formats Chapter wise Comparison with Study Material A direct comparison with the ICAI s official study material ensures that students cover every concept in the correct sequence Sectional Division The book cleanly divides Financial Management and Strategic Management into separate sections each containing dedicated chapters formulae lists and practice sets Solved Papers and Model Test Paper A final Model Test Paper simulates exam conditions while integrated solutions guide students step by step

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CIMA E3 Strategic Management BPP Learning Media, 2016-11-15 BPP Learning Media provides comprehensive materials that highlight the areas to focus on for your exams and complement the syllabus to increase your understanding

Taxmann's CRACKER for Enterprise Information Systems & Strategic Management (Paper 7 | EIS SM) - Covering past exam questions, RTPs/MTPs of ICAI & detailed answers for CA Inter | Nov. 2023 Exam CA Vivek Panwar, 2023-06-09 This book is prepared exclusively for the Intermediate Level of Chartered Accountancy Examination requirement It covers the questions detailed answers strictly as per the new syllabus of ICAI The Present Publication is the 6th Edition for CA Inter Nov 2023 exam This book is authored by CA Vivek Panwar with the following noteworthy features Strictly as per the New Syllabus of ICAI Coverage of this book includes

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- o Questions from RTPs and MTPs of ICAI
- o Application Based MCQs
- o Integrated Case Studies
- Point wise Answers are given in this book for easy learning
- Marks Distribution Chapter wise marks distribution from May 2018
- Trend Analysis for Past Exams from Nov 2019
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- Contents of this book are as follows
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- o Automated Business Process
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- o E Commerce M Commerce
- Emerging Technologies
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- o Business Level Strategies
- o Functional Level Strategies
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- o Strategy Implementation and Control
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CIMA Official Exam Practice Kit Enterprise Management Charlie Dalton, Nick Best, 2009-07-29 HELPING YOU PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME CIMA's Exam Practice Kits contain a wealth of practice exam questions and answers focusing purely on applying what has been learned to pass the exam Fully updated to meet the demands of the new 2010 syllabus the range of questions covers every aspect of the course to prepare you for any exam scenario Each solution provides an in depth analysis of the correct answer to give a full understanding of the assessments and valuable insight on how to score top marks The only exam practice kits to be officially endorsed by CIMA Written by leading CIMA examiners markers and tutors a source you can trust Maps to CIMA's Learning Systems and CIMA's Learning Outcomes to enable you to study efficiently Exam level questions with type and weightings matching the format of the exam Fully worked model answers to facilitate learning and compare against your own practice answers Includes summaries of key theory to

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