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General Comments The overall performance was disappointing across most of the paper and the pass rate reflects this level of performance. The paper included no surprises, with many topics such as the learning curve, limiting factors and investment appraisal appearing again.

### ~~General Comments - CIMA~~

General Comments - CIMA The Chartered Institute of Management Accountants Page 1 General Comments This examination paper is designed to test candidates' ability to demonstrate their understanding and application of the following key syllabus areas: \u25a1 Identify the impact of electronic commerce on the way business is conducted and to recommend an appropriate strategy.

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GENERAL COMMENTS Internal Capital Models Section Industry Comments CIMA responses Consequent amendments to the draft SOG GENERAL COMMENTS Once these procedures are introduced, one or more pilots should work with a consultant other than the third party consultant engaged by CIMA to assist in developing this ICM framework.

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### ~~General Comments - CIMA~~

A Risk averse . B Risk seeking . C Risk neutral . D Risk spreading (2 marks) The correct answer is . A Question 1.2 . A flexible budget is a budget that is . A set prior to the control period and not subsequently changed in response to changes in activity, costs or revenues B continuously updated by adding a further accounting period when the earliest ...

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November 2008 Exam. General Comments. The overall performance was disappointing across most of the paper and the pass rate reflects this level of performance. General Comments Cima General Comments. This examination discriminated well between the very well prepared candidates and the rest. A much higher proportion of candidates gained marks

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General Comments Cima General Comments. This examination discriminated well between the very well prepared candidates and the rest. A much higher proportion of candidates gained marks over 70% than in previous diets. Several candidates had marks in the upper 70's with two candidates producing excellent papers with scores of 84% each.

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©The Chartered Institute of Management Accountants Page 1 General Comments . Overall, performance was good. Well-prepared candidates were capable of obtaining clear passes. Weaker candidates tended to avoid the requirements of the question, either through a failure to

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practice, you are equipped with the best techniques to face the exam and earn the maximum number of marks.

BPP Learning Media provides comprehensive materials that highlight the areas to focus on for your exams and complement the syllabus to increase your understanding.

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Suitable for: exams in 2012 and 2013  
The TOPCIMA Study Text is an excellent place to begin preparing for the TOPCIMA Case Study exam. This workbook contains exercises and analysis from previous exam papers, questions put to examiners, CIMA's assessment methodology and previous case study examples to help you understand how to approach the exam questions. The key to passing the exam is preparation and practise. Work through the questions in the Study Text to begin preparing before CIMA issues the pre-seen data and then practice detailed questions based on the pre-seen data in the TOPCIMA Express Kit.

CIMA offers a business qualification with a finance focus, aiming to produce members with accounting prowess who are skilled in strategic decision-making. 98% of its members work in business, the highest proportion of any worldwide accountancy body. The P3 Performance Strategy exam covers how organisations respond to risks through systems and controls. The syllabus emphasises the wide-ranging risks organisations face, and particularly financial and information risks, because of the severe consequences these can have. It includes the methods organisations use to reduce risks, including: \* Management and accounting systems \* Corporate governance \* Control environment and procedures \* Internal audit  
Key skills are: \* Recognising risks \* Recommending appropriate actions to counter those risks. The syllabus also requires appreciation of how risks and control systems link with the strategies the organisation pursues. The Study Text provides all you need to know for P3. It gives many examples of the strategic and operational risks organisations face when they try to fulfil their objectives. It explains the frameworks organisations use for controlling risks. It demonstrates the importance of key elements of control systems including corporate governance, ethics support, control procedures and internal audit.

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The E1 Practice and Revision Kit contains 48 exam standard questions or banks of MCQ and objective test questions as well as two complete mock exams. It tackles all the main syllabus areas, such as the global business environment, information systems, operations management, marketing and managing human capital, providing plenty of advice on each. Through practice, students are armed with the best techniques to approach the various types of questions that they will face in the exam, providing the structure and method to earn the maximum marks possible.

The Enterprise Strategy Practice & Revision Kit allows you to apply your knowledge by putting theory in to practice. It contains three complete mock exams and many past exam questions on every area of the syllabus. The questions are supported by detailed solutions and tips on how to approach questions and earn easy marks. Through practice, you are equipped with the best techniques to face the exam and earn the maximum number of marks.

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