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Mock Exam Solution Paper (B)	
College Institute	College of Business, Arts and Social Sciences
Department/Division	Economics and Finance
Examin Authority	Ministry of Education
Programme	BSc in Accounting, BSc in Finance and Accounting and BSc in Economics and Accounting
Module Code	AF2001
Module Title	Management Accounting
Module Year	Year 1
Paper Type	Mock exam
Duration	Time Allowed: 2 hours
Question Instructions	
Are Calculators Permitted?	YES
Permitted Reference Materials	NO
Required Stationery	Calculator

CONSIDERATION OF THE FOLLOWING QUESTIONS	100%
1. How should violence be defined?	100%
2. Does cosmopolitan humanitarianism provide a justification for war?	100%
3. Why does Foucault suggest that brutality by the state might diminish? Is he right?	100%
4. Does the development of democracy reduce the likelihood of violence?	100%
5. Is Merton's concept of structural strain relevant to the analysis of violence today?	100%
6. To what extent is violence gendered?	100%
7. Is racist violence part of modernity?	100%
8. Does the contemporary state have a monopoly over legitimate violence?	100%
9. Does concentrating power in the state reduce violence in civil society?	100%
10. Do some forms of capitalism cause more violence than others?	100%
11. Are 'new wars' significantly different from old wars?	100%



PART II

SOCIOLOGY

(3 Hours)

322: Violence in Society

For all candidates **OTHER** than Lent and Summer term Junior Year Abroad student: Answer **THREE** questions in **THREE** hours.

For Lent and Summer Term Junior Year Abroad students: Answer **TWO** questions in **TWO** hours.

1. How should violence be defined?
2. Does cosmopolitan humanitarianism provide a justification for war?
3. Why does Foucault suggest that brutality by the state might diminish? Is he right?
4. Does the development of democracy reduce the likelihood of violence?
5. Is Merton's concept of structural strain relevant to the analysis of violence today?
6. To what extent is violence gendered?
7. Is racist violence part of modernity?
8. Does the contemporary state have a monopoly over legitimate violence?
9. Does concentrating power in the state reduce violence in civil society?
10. Do some forms of capitalism cause more violence than others?
11. Are 'new wars' significantly different from old wars?

Please Turn Over

Intermediate Accounting, 10th Edition, 2017 Exam 1: Final Exam, Chapter 1-10
1. Which of the following is not a characteristic of a partnership?
a. Partners are not liable for the debts of the partnership.
b. Partners are not entitled to a share of the profits of the partnership.
c. Partners are not entitled to a share of the losses of the partnership.
d. Partners are not entitled to a share of the assets of the partnership.
e. Partners are not entitled to a share of the liabilities of the partnership.
f. Partners are not entitled to a share of the management of the partnership.
2. Which of the following is not a characteristic of a partnership?
a. Partners are not liable for the debts of the partnership.
b. Partners are not entitled to a share of the profits of the partnership.
c. Partners are not entitled to a share of the losses of the partnership.
d. Partners are not entitled to a share of the assets of the partnership.
e. Partners are not entitled to a share of the liabilities of the partnership.
f. Partners are not entitled to a share of the management of the partnership.

Production Strategy: Processes and technology
Project
Batch Production
Mass Production
Continuous Production

Acca sbl past questions. Sbl past exam library.

Some of the candidate's points arise from evidence identified from the case but the consideration of the impact on the strategic aims is often missing or unclear. How do we build an effective and supportive workplace? The candidate has presented a clear, balanced and logical report, showing clearly the arguments for either optimising the Excelsior order and the BB order. More effective interaction with the wider community. RETAIL PARTNERS We should consolidate our position with our current retail partners, through careful management of our relationship with our supermarket customers in particular. Key processes and product results, customer-focused results, workforce results, leadership and governance system results, and overall financial and market performance. An evaluation of the option to prioritise the order with BB supermarketsFinancial From the analysis given below, prioritising this order will give us a lower contribution than prioritising the Excelsior order. Strategy Considers how to develop strategic objectives and action plans, implement them, change them and measure progress. However, we must manage our website sales channel very carefully, to ensure that it supports the Dulce brand image and that sufficient resources are deployed to ensure that it operates effectively. Past exams can prepare you for the styles of question you may face in your exam. The arguments are mostly presented in a logical way and the candidate has used most of the relevant information needed to support their argument. If this order optimised, BB will not receive its full order. OD's recommendation fits with ACCEPT approach. Most of the candidate's points are based on evidence identified from the scenario and the candidate has made a reasonable attempt to consider the impact of the risks on the strategic aims. However, answers must be centred on performance excellence.Up to a maximum of 16 marks.Leadership Considers senior leaders' responsibilities – senior leaders play central role in communicating/setting values, direction and creating organisational focus on action. In brief What is the BPP ECR? Very labour and cost intensive – require 16,000 hours of labour per month for this order. Impact is high, particularly on reputation and lives of those being exploited. Website provides opportunity to develop the market, sell whole range of existing products to a wider range of customers (corporate clients and international customers). Regular re-design of products key criterion in ability to be innovative, in order to continue to satisfy customer needs and build long-term relationships. Creating and maintaining high-performance environment directed toward engaging staff. We identified in the brainstorming session that Dulce has a strong leadership team but we also need to assess how our senior team leads the organisation and develops plans for the future. Help us achieve strategic aim, providing that products which customers demand are provided in the shops. Prioritising the BB Supermarkets order Non-financial considerations: BB is second largest supermarket chain in Northland and an established relationship with Dulce which we could build upon through selling this new luxury product. Our multi-channel sales network is a means by which we aim to satisfy consumers' needs, whilst also mitigating the overall risk to the business from a downturn in any specific sales channel. However, we must only close those shops which are not profitable or which do not support our brand. The candidate has made sound and very well justified assertions and has demonstrated clear and objective judgement of the findings of the board members in relation to performance excellence.0 1 2 4 Closure of 20 shops (12%) an effective way of improving the customer perception. Doing nothing will cost nothing. The articles can be found on the ACCA website, via the following link: Study support videos In addition to articles, the ACCA have provided study support videos which can be accessed via the following link Past question papers and Examiners Debrief Guidance to help you if you are taking the SBL exam for the first time as this takes you through how to use the examiner's reports as part of your revision phase CBE Examination guidance Good exam technique alongside good technical knowledge is key to exam success. This must include the use of child-labour, therefore to merely accept this and not attempt to address this use with positive actions to assist cocoa farmers and the children they employ would be against our ethical beliefs.Slide 2.Consideration of risk responsesHR DIRECTOR AVOID Unlikely high impact Impractical High costs Will not address the issue OPERATIONS DIRECTOR ACCEPT (iii)Notes: This is likely to be the most realistic option, given that the impact of the risk for our business is probably quite low, but the likelihood of the use of child-labour by cocoa farmers is high. Ask exam specific questions and support each other with study and motivational tips. Question practice is a vital part of exam preparation. The candidate has used an appropriate tone for the finance director and has presented a compelling and logical recommendation.0 1 2 4Professional skills may be additionally rewarded as in the following rubric:How well has the candidate demonstrated professional skills as follows:Not at all Not so well Quite well Very wellAnalysis skills in considering the risks identified by Dulce.The candidate has demonstrated poor or no analysis skills. Complement sales of other chocolates currently sold by retail partners. Focus on creating better relationship with customers – customer service. However, this is likely to require us to improve relationships with customers in our shops. During the twenty years of his career he has worked in Auditing, Banking, Telecom and Oil and Gas sector of the different companies. Investment in staff training and best location. The candidate has demonstrated poor professional judgement by failing to use an appropriate framework to structure their answer.The candidate has demonstrated weak evaluation skills. Nor can they be used as examinations, in whole or in part, by other institutions or awarding bodies. Back to resources Tell us what you think Give feedback Skip to main content Home / ACCA / We have written various articles which you should read to support your studies. Operations Considers how we focus on our organisation's work, product design and delivery, innovation, and operational effectiveness to achieve organisational success. However, we need to be careful that these new products do not impact on our confectionery sales nor the high-quality image we strive to achieve. However, proposed strategic development opportunities are to produce a wider range of products through production of chocolates for other retailers, and therefore it is a possible opportunity. The candidate has shown excellent professional judgement in selecting and applying effectively a suitable framework to evaluate the findings of the board members. Widespread practice in the industry. The candidate has used an appropriate tone for the finance director.The candidate has demonstrated excellent communication skills. During these years thousands of delegates have benefited from his knowledge and expertise. Shops are possibly the best place to achieve strategic aim – customers experience for themselves the brand. The candidate has not effectively appraised the information presented and has merely listed information already given or has presented a purely theoretical answer with no evaluation demonstrated. 3 Up to 2 marks for each point from the brainstorming summary discussed and applied correctly to the Baldrige framework (up to a maximum of 16 marks).If the candidate has NOT used the Baldrige model but has adequately discussed performance excellence in Dulce, using the brainstorming information, then award up to the maximum marks available. Evidence suggested in the article indicates that the majority of the cocoa farms located in the two cocoa growing countries do use child-labour. The candidate has shown limited professional judgement in appraising the information provided but has used an appropriate framework. Therefore, it would seem highly likely that some, if not a significant number of the cocoa farmers supplying our key suppliers, do use child-labour.Obviously, doing nothing will cost nothing and it means no change in what we do. Measurement, analysis and knowledge management Measuring, analysing, and improving performance and managing organisational knowledge to drive improvement, innovation, and organisational competitiveness. Play active role in audit process of the cocoa farmers to ensure that we are satisfied with practices being used. Likelihood is high. Back to resources Mr. S.M Ali has over twenty years working experience. For us as a business, it should improve our reputation in the industry and thereby attract more customers. View an explanation video Course Validity Course access is valid for 2 exam attempts What's in the course Online recorded lectures (unlimited views) Assessments and Mock tests CBE software practice area Further Practice questions (printable) Strategic Professional – Essentials, SBL Strategic Business Leader (SBL) September/December 2019 Sample AnswersThe Strategic Professional Examinations it is not always possible to publish suggested answers which comprehensively cover all the valid points which candidates might make. The candidate has presented the answer in a clear format and most of the risks are investigated adequately for the intended audience.The candidate has demonstrated excellent analysis skills. How do we ensure effective management of our operations? An example to support our effective leadership is that the board regularly reviews our mission and aims, which is a key process of effective leadership.A further key question to ask in relation to our leadership processes is how is Dulce
governed and how do we manage our relationships with the wider society? Dulce has strong leadership team but need to assess how senior team leads organisation and develops plans for the future. BUT – only close under-performing shops or those which do not enhance image. Could prove to be highly lucrative in the future but further orders not yet agreed. This could help to achieve our strategic aim only if these new products are actually demanded by the customers. Being able to practice in the CBE environment provides a fantastic opportunity to get fully prepared for the real exam. Likely to require significant number of staff and, in addition, more supervision and investment in training and equipment. However, this will be very dependent on us developing the suitable infrastructure to support international sales growth. Mr. Ali has also been actively engaged in training and development of professionals. A penetration of products. 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World Bank and the European Union. In addition, in this integrated case study examination candidates may re-introduce points made in other cases or parts of questions as long as these are made in the specific context of the requirements of the question being asked. The suggested answers presented below inevitably give more detail than would be expected from most candidates under examination conditions, and include most of the obvious points evidenced from the case information. These strategies should help us achieve our strategic aim, providing that we ensure the products demanded are available to customers. They have demonstrated weak judgement of the findings of the board members in relation to performance excellence. The candidate has demonstrated good evaluation skills. A long-standing relationship with BB and presents Dulce with potential to sell own brand luxury chocolates. They cannot be published in any form (paper or soft copy), or sold for profit in any way, without first gaining the express permission of ACCA. Assist in achieving strategic aim. Control actions: Undertake regular audits. The candidate has used an appropriate report format but the tone of the answer is not appropriate for presentation to the finance director. But what is good exam technique in Strategic Business Leader, how do you improve these skills and what about the professional skills marks? There was no overall recommendation made, demonstrating poor communication skills. The candidate has demonstrated some basic communication skills. However, products sold under Excelsior's own brand name. Proposed order is very short term at only three months (only 6,000 boxes per month). Better to work with cocoa farmers to put in place controls to monitor and assist. HR director response fits with the AVOID approach. In the unlikely event that these policies and systems fail, we must implement a robust process for product recall and consumer communication, in addition to comprehensive insurance cover. The style and presentation of the candidate's argument would not be suitable for presentation to the finance director. High commodity prices may result in us having to reduce our range of products which would impact on our ability to meet our strategic aim of developing the widest range of products for our customers. Note: Only TWO control activities are required and only two will attract marks.3 Briefing notesThe criteria used to assess performance The term 'performance excellence' refers to an integrated approach to organisational performance management which results in: delivery of increasing value to customers and stakeholders improvement of overall organisational effectiveness organisational and personal learning The Baldridge framework used by the directors during the brainstorming meeting is a holistic approach which sees the organisation as a group of linked processes with each criterion linked to the others.Evaluation of Dulce's processes Leadership This area considers our senior leaders' responsibilities, with the aim of creating an organisation which is successful now and in the future. In purely financial terms, not as preferable as the Excelsior order but risks of working with Excelsior are much higher. The closure of 20 of our shops (12%) may be an effective way of improving our image with customers. In brainstorming session, identified performance measurement activities relating to key financial, shareholder and customer performance measurement. Identifying and using cocoa farmers who do not use child-labour impractical. We have achieved strong growth in supermarket sales of our 'own label' chocolate ranges in the last two years and consolidation will maintain strong working relationships with the supermarkets, some of which are large organisations. We should also aim to sell to a wider range of retail partners (gift-shops and department stores) which would also help achieve our strategic aim. Loss of own brand association with this new product is not acceptable and would not contribute to the achievement of our strategic aims. However, future sales would be dependent on improving our availability of skilled labour, which will need further investment if we are to be able to commit to future orders with BB. This could be helped by investment in refurbishment to encourage customers into our shops. May attract new range of ethical customers but unlikely these gains will off-set cost of sourcing new cocoa farmers. This area was not considered in brainstorming session and therefore an area which requires attention. Child-labour likely to be low impact on overall business, but is high likelihood and therefore assertion by OD may not be justified. Production for BB A B C Units 3,000 3,000 3, Hours 6,000 9,000 9,000 Total hours used 24, Labour hours remaining to produce Excelsior order = 6, Production for Excelsior 1st 2nd 3rd A B C Units 2,000 660 0 Hours 4,000 1,998 0 5, ----- - 29, ----- - Contribution from prioritising the BB order-A B C Total Contribution \$ \$ \$ \$ BB 24,000 27,000 18,000 69, Excelsior 16,000 5,994 - 21, ----- - Total 40,000 32,994 18,000 90, ----- - Non-financial considerations: We must carefully manage our relationship with BB as the second largest supermarket chain in Northland. In purely financial terms, this option is not as preferable as the Excelsior order but the risks of working with Excelsior are much higher, as a new retail partner with no absolute guarantee of future orders beyond three months. He has got tremendous experience in financial management, contract management, project costing, project finance and IFRS. Must manage website carefully, to ensure it complements overall brand image. We publish past exams twice a year. The questions below are selected by the examining team as being most helpful for students to practice. Using these resources The questions in these exams appear as they did when they were sat. This is because if Dulce prioritises BB's requirements, based on ranking the contribution per hour of labour available, prioritising the BB order would mean that Dulce will be able to produce and sell 1,000 fewer units of B and has to make 1,000 more units of C. RETAIL PARTNERS Consolidation strategy with current retail partners - management of relationship with our supermarket customers. - Read here BPP Training ECR - click here If you can self study and need an edge to clear your exams, look no further than BPP ECR. If our integrity is called into question by our customers, then this would severely impact on our ability to develop and maintain customer relationships, as it would challenge the effectiveness of our leadership, operations and supplier management. Consider how useful this information is how to use it to drive improvement and innovation. Counteract the fall in sales which may arise from the closure of shops. DULCE WEBSITE Ideal sales environment to offer new products ideas. Producing a luxury hand-made chocolate range is also a potential product development strategy and should help to achieve our strategic aim in providing a wide range of Dulce products where they are demanded. He believes impact is low as most customers are unaware of child-labour practices. New products should not detract from confectionery sales - not impact on the quality image of Dulce. As an organisation which believes strongly in its ethical stance, we must take positive action where possible by paying fair prices and providing a premium to invest in local communities. Importantly, this should have positive benefits for the farmers and the people they employ. Producing a luxury hand-made chocolate range is also a potential product development strategy. Risk there may be no long-term benefit in relation to Excelsior. Impact not considered high, as most customers are not aware of these labour practices and unlikely to change their buying behaviour. Further analysis and discussions with BB would need to be undertaken regarding the long-term viability of the contract, but if acceptable, then this investment would be considered appropriate.(ii) Recommendation Based on both the financial and non-financial considerations, despite the lower contribution earned by the BB order, it is recommended that we prioritise our order with BB. By hedging, it may mean that, on occasion, we pay more for our key ingredients than the prevailing market rate, but this will protect the consumer from potentially widely fluctuating prices and protects us from potential losses and the loss of trust of our customers.Our products must have the highest integrityProduct contamination, caused by unclean production processes or defective raw materials, or unethical sourcing of materials could severely damage our reputation. There is a large potential for international sales growth using the Dulce website, helping us to achieve our strategic aim. The candidate has not used a suitable format to answer the question.The candidate has demonstrated limited analysis skills. We must maintain strong relationships with suppliers to ensure that ethical sourcing from cocoa farms is being adhered to. Therefore - take no action. Investment in improving customer experience, to engage better with customers and provide them with a wide range of high quality products. However, the candidate has not used the framework appropriately to evaluate the findings of the board members in the most effective way. Professional skills may be additionally rewarded as in the following rubric:How well has the candidate demonstrated professional skills as follows:Not at all Not so well Quite well Very wellCommunication skills in using compelling and logical arguments and clarifying the information presented to convey relevant information to the finance director.The candidate has demonstrated poor skills in presenting a logical argument for either the Excelsior order or the BB order. The Enhanced Classroom is ideal for Self-Study Students who want the benefit of online access to content, learning activities, and assessments whenever and wherever they want. This policy provides a stable cost base for us to make optimum trading and pricing decisions. There is a demo of PM, click on My learning and take the PM demo Url: https:bpp.com/account user name: BPPECRdemo@gmail.com password: Demo2021 Course Provider BPP - ACCA Platinum training partner. Not considered in our brainstorming session. Undertake research to establish whether customers are interested in new products through website. However, non-financial factors must be considered (as discussed below) before making a final decision. Could help achieve strategic aim if new products are demanded by the customers. May have negative implications on relationship with BB Supermarkets. We must monitor industry standards and national wage rates in the countries where our cocoa farmers are located and ensure that we set a fair rate above the poverty line. The production of luxury hand-made products to new retail partners would help us to diversify and should assist in the achievement of our strategic aim. We have a long-standing business relationship with BB and they have offered us the potential to sell Dulce's branded luxury chocolates. They are also intended to support revision and tuition for future examinations.1 (a) Slide notes (to accompany the sales director's slide presentation)DULCE SHOPS As the shops are our primary sales channel, they should play a key role in the growth and development of Dulce and should help us to achieve our strategic aim. We should regularly review the rates we pay for our cocoa supplies to ensure that this is fair and is not forcing the exploitation of child-labour. Our website provides us with the opportunity to develop our market, as it is a medium to sell our whole range of existing products to a wider range of customers, such as corporate and international customers. Likely that some, if not a significant number, of cocoa farmers supplying key suppliers do use child-labour. Big data analytics a key driver in analysing and understanding key performance information. Regularly review rates we pay for cocoa supplies to ensure that this is fair and not forcing the exploitation of child-labour. International website sales, which we are predicting will grow strongly in the coming years, will also help us to develop our market, through targeting a wide range of overseas customers. Need to focus on monitoring the outcomes of operational performance which can help to predict future performance and drive performance excellence. Annual sales in our shops have decreased for the last three years, so we clearly need to focus on customer service to make sure customers return to our shops, to make repeat purchases throughout the year. Market demands for Dulce to be agile and prepared for unexpected change, including volatile economic conditions or changing customer tastes. Customers Consider how to engage customers for long-term marketplace success. Workforce Considers key workforce practices. We need to audit all cocoa farms at least once per year.(ii)Notes:HR directorAVOID To avoid the issue of child-labour is not the most suitable solution for Dulce. Large potential for international sales growth but dependent on developing suitable infrastructure to support international sales growth. FD's approach fits with REDUCE approach. Brainstorming session identified 'strong governance procedures', but must analyse this further to understand effectiveness of governance processes. Past exams can prepare you for the styles of question you may face in your exam. ----- We publish past exams twice a year. The questions below are selected by the examining team as being most helpful for students to practice. Using these resources These exams appear as they did when they were sat. Developing our staff skills in hand-made chocolate products will help us build on performance excellence which should assist in building effective customer relationships and maintenance of our competitive position and brand image. How do we obtain information from customers and how do we engage with customers and build long-term relationships with them? Credit will be given to candidates for points not included in the suggested answers, but which, nevertheless, are relevant to the requirements. Engaged and committed staff throughout business drive product innovation and customer engagement and loyalty. Failure to invest in maintaining our competitive position may harm the image of our brand, as our competitive position depends on our continued ability to offer products which appeal to customers and which are readily available in the places they are demanded by customers. For example, our proposal to develop luxury hand-made chocolate products is offering our customers a greater range of products to maintain our competitive position. Being open and honest with our customers will be critical in order to maintain strong customer relationships and trust in our product, therefore regular communication is vital. In the brainstorming session, identified a number of processes in relation to customers, including regular email and promotional offers. The biggest advantage of prioritising the order with BB - great opportunity to enter luxury hand-made chocolate market with own label. Investment in e-commerce should assist in developing and delivering operations overseas and to new customers. Customer surveys useful in engaging with customers to assess/respond to needs. Excellent opportunity to develop product range in the longer term and improve our brand image, achieving our strategic aim. How do we design, manage and improve key products and work processes? We also run the risk that ethical consumers in Northland will seek alternative chocolate suppliers. From the brainstorming session, identified use of annual appraisals and staff surveys to assist staff engagement. Stresses that organisation's long-term organisational success and competitive environment are key strategic issues and integral parts of overall planning. Only assist if staff feel engaged and committed to the process and believe opinions are valued and acted on. Need to assess this by asking staff how far they believe these assist in overall engagement. Consider the costs involved - increasing our rate of pay to cocoa farmers may impact on our customers, through pricing, and our overall profitability. The candidate has made points which are not supported by the available evidence and has not investigated how these risks link to the achievement of the strategic aims. Demo Take a look at the Quality of the BPP training before you make a decision. The candidate has presented most of the relevant information required by the finance director. Investment needs to be made in improving our customer experience, which will help us to engage better with customers and provide them with a wide range of high quality products within a high-quality environment. There are advantages, in that it may attract a new range of customers who only buy products from guaranteed ethical sources but it is unlikely that these gains will off-set the cost of sourcing new cocoa farmers and the potential loss of customers due to likely price increases of our products.The impact of this issue is not considered to be high, as most customers are not aware of these labour practices and are unlikely to change their buying behaviour if they did. Although in the brainstorming session we identified that we have 'strong governance procedures', in that we follow our government's corporate governance guidelines, we need to analyse this further to understand whether our current governance processes are effective and how effectively we interact with the wider society.Slide 3:FINANCE DIRECTOR REDUCE Unlikely to be eliminated but can: o Reduce child-labour o Invest Improve reputation Increase costs CONTROL ACTIONS: Annual audit Review payment rates Investment Therefore, we must now capture and measure the 'real-time' information (measures of progress) for evaluating, improving, and innovating processes and products, in alignment with our overall organisational strategy. It also contains a blank workspace that allows you to answer constructed response questions from other sources in the CBE environment. Directly against our stated beliefs as an organisation, as evidenced in the ethical sourcing statement of our annual report. This may impact on us achieving our strategic aim of maintaining and developing customer relationships, as we may lose customers if we reduce our product range.Dulce must continue to buy its key inputs forward and work with suppliers to choose the optimal time and quantity for purchases of cocoa supplies. Shops are also possibly the best place to assist in achieving our strategic aim, as shops offer our customers actual experience of our brand and it is where we can build and develop strong customer relationships. They have not been updated in line with any changes in legislation or standards, or amendments to the syllabus or questions. The candidate has made some reasonable assertions in their appraisal of the findings and has demonstrated in a number of areas effective judgement of the findings of the board members in relation to performance excellence.The candidate has demonstrated excellent evaluation skills. Practice Platform content Specimen exam Practice exams Past exams All study resources are the copyright of ACCA and can only be used for classroom and student use in preparation for their ACCA exams. Although the use of child-labour in cocoa farming is common practice, does not mean that we should merely accept it and not attempt to improve the situation. We must also cease using any supplies from cocoa farmers who do not adhere to the standards which we set. It would also impact on our ability to develop new markets, as it would be far more difficult to attract new customers if they question our systems and the quality and integrity of our products.We must ensure that we maintain rigorous security systems throughout our supply chain to guard against poor quality/defective supplies. You should use them with caution when preparing for exams. You can buy up to date question and solutions from our Approved Content Providers. Since 2006, he has been providing training courses to accounting and finance professionals. This should help to achieve our strategic aim. Retail partners also give us an opportunity to penetrate the market, by selling more of our own label products to current retailers over the next few years. The answers are therefore intended to provide a structure of the approach required from candidates, and cover the range and depth of knowledge relating to each task which might be demonstrated by the most well prepared and able candidates. It could be an exciting development for Dulce but is likely to require some investment in staff training and appropriate equipment. The candidate has presented the answer in a reasonably clear format but has not investigated all of the risks adequately for the intended audience.The candidate has demonstrated good analysis skills. We have a strong and established relationship which we could build upon by selling this new luxury range. In addition, the loss of Dulce's 'brand' association with these new products is not acceptable and would not contribute to the achievement of our strategic aims.2 (a) (i) and (ii) Briefing tableRisk Risk assessment Proposed mitigating activities Competitive marketplaceFailure to anticipate/react to changes in consumer trends or a failure to invest in our business growth and development in relation to our competitors is likely to reduce demand for our products, resulting in loss of competitive advantage, reduced market share and reduced sales. Results Considers a systems-focus which encompasses all results necessary to sustain organisation. You should use them with caution when preparing for exams. You can buy up to date question and solutions from our Approved Content Providers. Recommendation Despite lower contribution earned by the BB order, it is recommended that order with BB is prioritised. The ACCA Practice Platform contains a range of content that allows you to attempt questions to time and then mark and debrief your answers. Means of achieving product and market development. As each unit of B makes \$3 more contribution than C, prioritising this order will yield (1,000 x 6 + 1,000 x 9) or -\$3,000 contribution, compared with prioritising the Excelsior order. Training staff in customer engagement - developing/maintaining customer loyalty and retention and building relationships.

The CBE Practice Platform is a free on-demand resource where you can practice using the live exam format, layout and functionality. The platform contains ACCA specimen and past exam content and you have the ability to self-mark your answers within the platform using marking guides and sample answers. Passing the exam. Read the question with full concentrate, focus. means carefully. Don't spend too much or more than the allocated time on the questions and Don't be Panic. If you are having problem with the question, Take a break, take a deep breathe, think of it, recall, decide and go with your best Choice. Answer the question and Move on! Over the past 14 years we've enrolled over 100,000 people on courses that have improved their education and their career prospects! Our advisers can answer any questions you may have, talk you through our finance options and get you enrolled over the telephone. Or they haven't practised their exam timing and run out of time to answer all the questions. At this level, the main reasons students fail is poor exam technique - basic errors." Read more: ACCA Tutor Interview: How to Pass Management Accounting, Lincoln Miles, ACCA AAA Tutor, on 'decoding' scenario questions, SBL BPP Study Text and Exam Kit: SBL mirrors the workplace and offers you real world challenges that allow you to demonstrate a combination of technical, realistic and professional competencies. Work through the Module of Ethics and Professional Skills before you begin, or alongside your studies. This gives you insight into the professional skills you can apply in your ... Essential ACCA SBL links. Introduction to Strategic Business Leader. SBL syllabus and study guide September 2020 to June 2021. ACCA SBL Paper specimen exams. SBL CBE question practice. ACCA SBL Past exam library. ACCA SBL Technical articles

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