

May 2007 Examinations

Managerial Level

**Paper P2 – Management Accounting – Decision
Management**

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The answers published here have been written by the Examiner and should provide a helpful guide for both tutors and students.

Published separately on the CIMA website (www.cimaglobal.com/students) from mid-September 2007 is a Post Examination Guide for this paper, which provides much valuable and complementary material including indicative mark information.

Managerial Level Paper P2 Management Accounting

Katrin Zwirgmaier



Managerial Level Paper P2 Management Accounting:

Management Accounting Decision Management Louise Burke, Colin Wilks, Elsevier, 2006-07 No further information has been provided for this title

CIMA Exam Practice Kit Management Accounting Decision Management Simon Dawkins, 2007-03-15 CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer and highlights why the alternatives are incorrect CIMA Exam Practice Kits are ideal for students studying independently or attending a tutored revision course It supplements the Official CIMA Learning Systems and CIMA Revision Cards with a wealth of additional questions and material focused purely on applying what has been learnt to passing the exam CIMA Exam Practice Kits help students prepare with confidence for exam day and to pass the new syllabus first time Helps CIMA students to prepare and pass the new syllabus first time Practice applying and displaying knowledge so CIMA examiners can award you marks Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls *CIMA Official Exam Practice Kit Management Accounting Decision Management* Jo Avis, 2008-05 HELPING YOU TO PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME Supplementing the Official CIMA Learning Systems and Revision Cards the CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer it is ideal for independent study or tutored revision course helping you prepare with confidence and pass first time The CIMA Exam Practice Kit includes Exam level questions with type and weighting to match the format of the exam Fully worked model answers Access to CIMA Official Q As from May and November 2007 Summaries of key theory Designed to follow the structure of the Official Learning Systems and CIMA s Learning Outcomes OFFICIALLY ENDORSED BY CIMA AND WRITTEN BY LEADING CIMA TUTORS THE EXAM PRACTICE KITS PROVIDE A VALUABLE INSIGHT ON HOW TO SCORE TOP MARKS Helps CIMA students to prepare and pass the new syllabus first time Practice applying and displaying knowledge so CIMA examiners can award you marks Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls

, **CIMA E3** BPP Learning Media, 2012-08-01 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 Paper E3 Enterprise Strategy is a wide ranging exam that includes aspects of strategic analysis choice and implementation To pass candidates need both technical knowledge and the ability to apply their knowledge to specific scenarios The syllabus is split into four areas Interacting with the Competitive Environment 20% Change Management 20% Evaluation of Strategic Options 30% Implementation of Strategic Plans 30% The first section explores the impact and influence of an organisation s environment on its strategy An organisation needs to take account of its environmental context as well as its own internal capabilities when assessing the strategic options available to

it Having identified these options it then has to evaluate them to decide which is the most appropriate to pursue The E3 syllabus recognises that implementing strategic plans involves managing change and 20% of the syllabus is now devoted to issues involved in managing the change process Change Management has not previously been examined at Strategic Level in the CIMA exams The final section of the syllabus looks at the ways organisations control and measure the performance of the strategies they have implemented The E3 Study Text provides you with comprehensive coverage of the principles of business strategy and how they can be applied to design and implement enterprise strategies The Text also offers a range of short case studies which illustrate how business strategy ideas are applied in the real world In the E3 exam your ability to apply knowledge to a scenario is as important as pure knowledge but it is still crucial to have a sound understanding of the key terms and ideas The key terms feature in the text will help you identify these key terms while the section summaries provide a convenient overview of each section of the text

Financial Management, 2008 Paper P2 Management Accounting - Decision Management, 2008-12 **The British National Bibliography** Arthur James Wells, 2006 **CIMA : Chartered Institute of Management Accountants**, 2008 **Managerial Level**, 2008 **P2 Advanced Management Accounting - CIMA Exam Practice Kit**, 2014-12-01 **Management Accounting** Don R. Hansen, Maryanne M. Mowen, 1997 The new edition of this successful text continues to cover both innovative and traditional topics in management accounting However by using the activity based framework and by integrating activity concepts throughout the text students are shown that the traditional methods have limitations while the activity based approach is very advantageous A full chapter on international issues also provides students with a well rounded view of management accounting around the world Other items such as ethical conduct for management accountants enhanced discussion of the value chain and cost behavior covered within an activity framework help future managers learn how they can use management accounting information for the betterment of the companies they will work for

Paper P2 Management Accounting - Decision Management Chartered Institute of Management Accountants, Financial Training Company Limited, 2004-08 **Certificate in Management Accounting Review: Economics and business finance** Grant W. Newton, 1978 *Accountancy*, 1986 **F2 Advanced Financial Reporting - CIMA Exam Practice Kit**, 2014-11-01 **Management Science**, 2000 Issues for Feb 1965 Aug 1967 include Bulletin of the Institute of Management Sciences *Managerial Level*, 2008 **CAD/CAM Abstracts**, 1990 *The Cultures of Management* Robert H. Roy, 1977 USA Monograph on cultural factors affecting management deals with 1 the development of business organization of all types industrial enterprises government trade unions etc 2 the influence of technological change 3 quantitative management techniques such as accounting statistical analysis operational research etc and 4 behavioural cultural aspects of organization development Illustrations and references

Managerial Level Paper P2 Management Accounting Book Review: Unveiling the Power of Words

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