

## STRATEGIC CASE STUDY

### Competency

Evaluate and advise on all aspects of business strategies and management upholding the principles of ethics, transparency and accountability.

Syllabus Ref.	Grid	Teaching Hours	Weightage
A	Strategic Management	50-55	40-50
B	Financial and Performance Management	45-50	35-45
C	Tax Planning Codes of Corporate Governance and Ethics	15-25	10-20
	<b>Total</b>	<b>110-130</b>	<b>100</b>

### Key Examinable Technical competencies

Syllabus Ref.	Learning Outcomes	Proficiency Level	Testing Level
<b>A</b>	<b>Strategic Management</b>		
1	Evaluate and advise on formulating and implementing organizational strategies relevant to non-financial aspects.	P3	T3
<b>B</b>	<b>Financial and Performance Management</b>		
1	Evaluate and advise on formulating and implementing organizational financial strategies	P3	T3
<b>C</b>	<b>Tax Planning Codes of Corporate Governance and Ethics</b>		
1	Evaluate and advise on organizational strategies relevant to direct and indirect taxation.	P2	T2
2	Evaluate and advise on Codes of corporate governance	P2	T2
3	Evaluate and advise on strategies and safeguards for ethical dilemmas.	P2	T2

### Key Examinable Professional Skills

1	Evaluate data and information from a variety of sources and perspectives through research, collaboration, integration, and analysis.
2	Apply critical thinking skills and evaluate changing facts and circumstances to solve problems, form judgements, make informed decisions and reach well-reasoned conclusions.
3	Demonstrate intellectual curiosity to emerging ideas and practices.
4	Recommend solutions to unstructured, multi-faceted problems.
5	Evaluate changing facts and circumstances to solve problems, form judgments, make informed decisions, and reach well-reasoned conclusions.
6	Communicate clearly and concisely, with a range of stakeholders.

### Key Examinable Professional Values, Ethics and Attitude

1	Apply an inquiring mind when collecting and assessing data and information.
2	Apply techniques to reduce bias, when solving problems, informing judgements, making informed decisions, reaching well-reasoned conclusions and communicating with a range of stakeholders.
3	Apply critical thinking when identifying and evaluating alternatives to determine an appropriate course of action.
4	Evaluate the significance of threats to compliance with the fundamental principles of ethics and respond appropriately.
5	Analyze the consequences of unethical behavior to the individual, the profession, and the public.
6	Apply ethical principles of ethics when collecting, generating, storing, accessing, using and sharing data and information.
7	Explain the role and importance of ethics in relation to the concept of social responsibility.
8	Analyze the interrelationship of ethics and law, including the relationship between laws, regulations, and the public interest.

## Specific Examinable Knowledge Reference

<b>Strategic management</b>	
1	<p><u>Strategic Analysis:</u></p> <p>Strategic management, organizational goals and objectives, the external business environment, internal factors and strategic capability, value chain analysis, analyzing strategic position and performance, levels of strategy in an organization.</p>
2	<p><u>Strategic Choice</u></p> <p>Strategic choices, generating strategic options, strategic decision-making, evaluating strategic options, international strategies.</p>
3	<p><u>Strategic Implementation:</u></p> <p>Acquisitions and strategic alliances, aligning organizational structure and strategy, managing change, cost reduction methodologies, evaluating functional strategies, business plans.</p>
4	<p><u>Business Risk Management</u></p> <p>Business risks, enterprise risk management, risk management responsibilities, stakeholders and risk, risk assessment, risk response.</p>
5	<p><u>Strategic Marketing and Brand Management</u></p> <p>Understanding market position, developing a marketing strategy, positioning strategies, the marketing mix, databases and e-marketing, brand management, branding and marketing strategy, valuing brands and intangible assets.</p>
6	<p><u>Information Strategy</u></p> <p>Information technology and strategy, information for strategic planning and control, management information systems, the value of information, evaluating management information and performance data, using information to develop competitive advantage</p>
7	<p><u>Human Resource Management</u></p> <p>Strategic human resource management (HRM), the impact of HRM on business strategy, appraisal and performance management, the impact of remuneration and reward packages, HRM and change management and theories of organizational behavior.</p>
8	<p><u>Performance Measurement</u></p> <p>Financial and non-financial information, ESG, sustainability and integrated reporting, performance measurement tools.</p>

<b>Financial and Performance Management</b>	
1	<u>Strategic Performance Management</u> Performance management, information for strategic decision making, performance measurement, rewards, behaviour and performance, corporate social responsibility and performance
2	<u>Business and Securities Valuation</u> Valuation methods, acquisitions and mergers, unquoted companies and start-ups, valuation of debt.
3	<u>Financial Instruments and Financial Markets</u> Equity instruments, equity markets, fixed interest securities, bonds and leasing, bond markets, bond valuation and yields, credit risks, derivatives, derivative markets. Prudential Regulations for Corporate /Commercial Banking of SBP (PART – A Definitions, Regulations R-1-R-10, PART B Regulations G1 – G4)
4	<u>Financial Structures and Reconstruction</u> Capital structure, Dividend policy, Financial reconstruction, Demergers and disposals, Small and medium company financing.
5	<u>Financial Risk Management</u> Financial risks, Interest rate risks, Foreign exchange rate risks, Hedge accounting.
6	<u>Treasury and Working Capital Management</u> Treasury management function, Global treasury management, Working capital management.
<b>Tax Planning</b>	
1	Income Tax for Businesses; Group Relief and Taxation; International Expansion of Businesses restricted to permanent establishment (foreigners investing into Pakistan); Choice of Business Structure, transformation and reorganization; Sales Tax; and Taxation of Employees Remuneration
<b>Codes of Corporate Governance and Ethics</b>	
1	- Listed Companies (Code of Corporate Governance) Regulations, 2019 - Public Sector Companies (Corporate Governance) Rules, 2013
2	Ethics and ethical issues, Resolving ethical dilemmas, Ethical safeguards, Ethics and strategy.