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Accountant Strategic Case Study Exam Sample Questions (Q157-Q162):

NEW QUESTION # 157

- Differentiator- persuading customers that the product is superior to that offered by competitors
- Cost Leader - lowest cost provider compared to competitors
- Focus- aimed at a segment of the market

- A. AICPA reporting framework (cyber security objectives)
- B. Strategic Options
- C. Clientele effect
- D. Porters Generic Strategies - how to gain competitive advantage

Answer: D

NEW QUESTION # 158

- Lack of transparency in offer value
- Difficult for LHD shareholders to assess if the value of shares being offered is fair
- No cash exchanged so not absolute
- More shares, so Daistruk shares will be diluted

- A. Disadvantages of share for share exchange
- B. Advantages of debt over equity financing
- C. Advantages of preparing integrated report
- D. Disadvantages of debt financing

Answer: A

NEW QUESTION # 159

- Involved in strategic initiatives and implementation of those strategies
- Reports back to board
- Involved in risk management in organisation

- A. Sources of reputational risk
- B. Roles of the chairman
- C. Roles of the chief executive
- D. Responses to unethical behaviour

Answer: C

NEW QUESTION # 160

some investors find that capital gains are more tax-efficient than dividends and some investors avoid transaction costs of their returns are delivered in the form of capital gains instead of dividends. Despite this, investors usually prefer to receive dividends because they would rather the certain dividend now, than the promise of a uncertain dividend in the future.

- A. Pestel
- B. The bird in the hand argument
- C. Signalling effect
- D. Clientele effect

Answer: B

NEW QUESTION # 161

- Clientele effect (expect dividends)
- Signalling effect (Dividends signals to market how well company is doing)

- A. Examples of financing decisions
- B. Aims of Integrated Reporting (IR)
- C. What will investment affect?
- D. Impact of changing dividend policy

Answer: D

NEW QUESTION # 162

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