STRATEGIC CASE STUDY

Senior finance manager — Simulating the role

Works with:

- Leadership teams
- Boards of directors
- Finance teams
- Direct reports
- Business leaders
- Partners
- Suppliers
- Customers
- Stakeholders

Addresses strategic business problems that have limited definition and involve many interacting factors

Typical engagements

Working in a range of organisations and industries, previous role holders have:

- Provided sustainability advice to a robotics company.
- Provided strategic direction for an organisation wishing to launch a sport to an overseas country.
- Advised on stakeholder management approaches for a global logistics company disrupted by protest groups.

Responsibilities

- The finance function is key to creating partnerships for strategic success. As a senior finance manager, I play a crucial role in advising the organisation's leadership teams on business strategy. I create sustainable value for stakeholders by supporting strategic decision-making, often by scenario planning to support and validate decisions.
- Risk management is a significant part of my responsibility. Because there are reputational risks and threats to stakeholders, I have a duty to advise on governance issues — financial, nonfinancial and sustainability-related. I am involved in evaluating the control environment and managing internal audits. I am aware that there are increasing risks from cyber threats.
- I also raise finance from suitable sources to ensure that new strategic projects are properly resourced. I understand how capital markets operate and how they and external factors determine value.
- I advise on matters that require considerable judgement and could have significant impact on stakeholders. I am trusted because I adhere to high standards of professionalism and ethics.

Strategic Case Study Examination blueprint

Core Activity	Assessment Outcome	Weighting
A. Develop business strategy	• I can evaluate strategic options. • I can recommend strategic decisions. • I can evaluate potential acquisitions and divestment opportunities. • I can recommend responses to opportunities and threats arising from digital technologies. • I can recommend responses to sustainability issues.	15–25%
B. Evaluate business ecosystem and business environment	• I can recommend appropriate financial, nonfinancial and sustainability-related strategic objectives. • I can select and apply suitable strategic analytical tools. • I can conduct an analysis of stakeholder needs and recommend appropriate responses. • I can recommend appropriate responses to changes in the business ecosystem. • I can recommend KPIs that encourage sound strategic management. • I can recommend responses to economic, political, and currency risks.	15–25%
C. Recommend financing strategies	• I can recommend suitable sources of finance. • I can recommend dividend policy. • I can recommend and apply business valuation models.	15–25%
D. Evaluate and mitigate risk	• I can evaluate risks and recommend responses and can maintain the corporate risk register. • I can identify ethical dilemmas and recommend suitable responses. • I can evaluate and mitigate cyber risks. • I can recommend internal controls.	15–25%
E. Recommend and maintain a sound control environment	• I can apply internal audit resources. • I can recommend appropriate controls and evaluate the implications of compliance failures. • I can recommend responses to threats arising from poor governance.	15–25%

Extract from the CGMA® examination blueprints.
The full Strategic Level blueprint can be found at: **aicpa-cima.com/resources/landing/exam-blueprints**