

CIMA

UGOHTACTICALDECISIONSDB
FTXDUMANAGERSGUPAZZABRC
DYOAMJZFCDILIAABILITIESESU
WSBXTOLNYGABUPOTZDMEWJW
BPAQRQARJXZYNGUSGHBNTSB
DOSBTTHOALBAOMPHJYHGFNS
CLSDGRWBSTTAYBHRNFAZAJT
OMESXLLOJMIICLEVHOMLSJOA
WZTZTIIVEZPJOGAWYNFEADYK
CYSTIIQCPWTMAENDWEIFTTE
VTPJJWPTBCUOKNGCRNDTTIH
PAECCIIGIWLNNLGATEBHDYIO
LDHNDVCVHI GJLWNLMSGONVL
EVROSJC EWNSAOOJGYWHUUED
BKOOQITHSIJSUIJXTZSREKFE
TBPOJWGRZBVSGRJXLZIJEFR
JCOWZNAPREIJADI FHFGSVTZ
TNVVYEWQVCKSYMVSRUGFMDF
VHWVGVRGEJQJHXYWKOBGNTJ
WDVPGSZDFSFJUVSLTAIWMI P

Assets	Balance sheet	Decision trees
Gearing	Liabilities	Managers
Objectives	Profit	Ratio analysis
Risk	Stakeholder	Tactical decisions