



Top 10 Issues

OCS: May & August 2026 – SoPa

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Expansion or Diversification

Expansion

- Expanding within Zeeland
- International expansion: Neeland

Diversification

- Introducing new products: Dips, sauces, meal kits
- Setting up a vertical farm
- Setting up a ghost kitchen

Environmental / Sustainability Issues

- Need to uphold sustainability
 - Within SoPa's operations
 - When dealing with external parties such as suppliers
- Environmental costing can be tested

Operational issues within the company

- Potential inefficiencies
- Labour issues
- Customer complaints
- Cashflow issues
- Stock outs
- Quality issues
- Issues with diversification

Tech and Digital Disruption

- Introduction of AI, ML, Robotics
- Embracing digitalization
- Digital costing

Shifting to a new costing/budgeting system

- Current costing system: Standard Marginal Costing
- Current budgeting system: Incremental Budgeting
- New costing systems which can be pursued
 - Activity Based Costing
 - Digital costing
 - CGMA cost transformation model
- New budgeting systems which can be pursued
 - Activity Based Budgeting
 - Zero Based Budgeting
 - Rolling Budgets
 - Beyond Budgeting
 - Budget Stress Testing

Managing Risk & Uncertainty

- Applying short-term risk management tools:
 - Risk attitudes
 - Payoff tables
 - Expected values
 - Standard deviation
 - Coefficient of variation
 - Value of perfect info
 - Limitations of risk management tools

Forecasting Techniques

- Use of forecasting tools
 - Time series
 - Regression
 - Sensitivity analysis
 - What-if analysis

Changes in internal dynamics

- Areas tested
 - Changing the costing method
 - Changing the budgeting method
 - Using management accounting tools
 - Forecasting techniques
 - Multi-Product BEP
 - Make or Buy decisions
 - Short term risk management
 - Variance analysis

Suggesting KPIs

- Operations
- Diversification
- International expansion
- HRM (Motivation & Retention)
- Customer satisfaction
- Suppliers
- Distribution agent
- Digital marketing
- App's performance
- Non-financial KPIs

Replacing, Purchasing or Disposing NCAs

- IAS 16 Property Plant and Equipment
 - Initial recognition
 - Subsequent measurement
 - Revaluations
 - Determining Capital and Revenue expenditure
 - Tax implications
- IFRS 16 Leases
- IFRS 05 Non-current assets held for sale and discontinued operations



Thank You!