



Top 10 Issues

TCS Online

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Expansion or Diversification

Expansion

- Expanding to a neighboring country
- Expanding to a new market
- Introducing an innovative product to the market

Diversification

- Pursuing related diversification
 - E.g.: Clothing

Ethics and Corporate Governance

Ethics

- Evaluating an ethical issue using CIMA's Code of Ethics (COPPI)
- Evaluating ethical behavior of a key stakeholder/s using CIMA's Code of Ethics (COPPI)

Corporate Governance

- Application of The Combined Code of Corporate Governance (UK) to a governance issue

Environmental / Sustainability Issues

- This is a key area highlighted in the pre-seen
 - TreadCushy strives to achieve carbon neutral status by 2030
- Need to uphold sustainability;
 - Within Treadcushy
 - When dealing with external parties
 - > Suppliers

Operational issues within the company

- Potential inefficiencies
- Stock outs
- Quality issues

Tech and Digital Disruption

- Introduction of AI and Robotics
- Automating the production process
- Digitalization of operational systems (IT and IS)

Shifting to a new costing/budgeting system

- Current costing system: Standard Absorption Costing
- Current budgeting system: Incremental Budgeting

- New costing systems pursued
 - Activity Based Costing
 - Digital costing
 - CGMA cost transformation model

- New budgeting systems pursued
 - Activity Based Budgeting
 - Zero Based Budgeting
 - Rolling Budgets
 - Budget Stress Testing

Changes in industry dynamics

- Changes in laws and regulations
- Entry of a new competitor
- Changes in consumer tastes and preferences
 - At present, there is high demand for sustainable products, driven by younger customers

HR Issues

- Training and Development
- Motivational issues
- Carrying our performance appraisals
- Handling possible redundancies in an ethical manner

Suggesting KPIs

- Suggesting KPIs for;
 - Sales employees
 - Admin employees
 - Suppliers
 - Agents
 - Departments



Replacing, Purchasing or Disposing NCAs

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



Thank You!

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