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level is the third and final level of
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and consists of three subject areas

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and the Strategic level case study exam. The Strategic level focuses on long term strategic decision making. You will be able to support organisational leaders to craft strategy; evaluate and manage risks that might prevent organisations from successfully implementing strategy; value organisations; and source financial resources required to implement of strategy. CIMA - Strategic level F3 focuses on the formulation and implementation of financial strategy to support the overall strategy of the organisation. Using insights gained from F1 and F2, it provides the competencies to evaluate the financing requirements of organisations and the relative merits of alternative sources of finance to meet these

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