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- Has uploaded over 3000+ educational videos for CA Foundation and CA Inter students
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- Guided thousands of students across India to success in CA exams
- Strong academic background with B.Com (BMCC, Pune) and ACA qualification
- Widely appreciated for his clarity, energy, and practical approach to law subjects
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CA DARSHAN JAIN

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CO FOUNDER

- Chartered Accountant by profession & educator by passion
- Teaching Financial Accounting , Financial Management & Strategic Management to CA Students For 12 Years.
- Practicing Chartered Accountant For Past 13 years in The Field of Audit , Direct & Indirect Taxes & Management Consultancy
- Elected as Convenor of The Jalna CA CPE Chapter of WIRC of ICAI For 2 consecutive years 20-21 & 21-22.
- He Has Successfully Completed & Qualified Following Certificate Course Conducted By ICAI

1. Forensic Accounting & Fraud Detection
2.Concurrent Audit of Banks
3. Goods & Service Tax (GST)
4. Public Finance & Accounting
5. Drafting & Pleading Before Authorities
6. Wealth management & Financial Planning
7. Artificial Intelligence

@CA_DARSHAN_JAIN

CA TUSHAR TAPARIA

CA , LLB

- A multi-faceted professional with a Chartered Accountancy qualification and a Bachelor’s degree in Law.
- Brings 7+ years of teaching experience across CA and CS professional courses.
- Specializes in:
- Taxation at CA Intermediate and CS Executive levels
- Economics at CA Foundation level
- Known for simplifying complex concepts with crystal-clear explanations and practical insights.
- Expert in delivering Fasttrack batches with proven accelerated learning techniques.
- Frequently invited as a visiting faculty for Taxation at reputed coaching institutes.
- Loved by students for his interactive teaching style, real-life examples, and exam-oriented approach.

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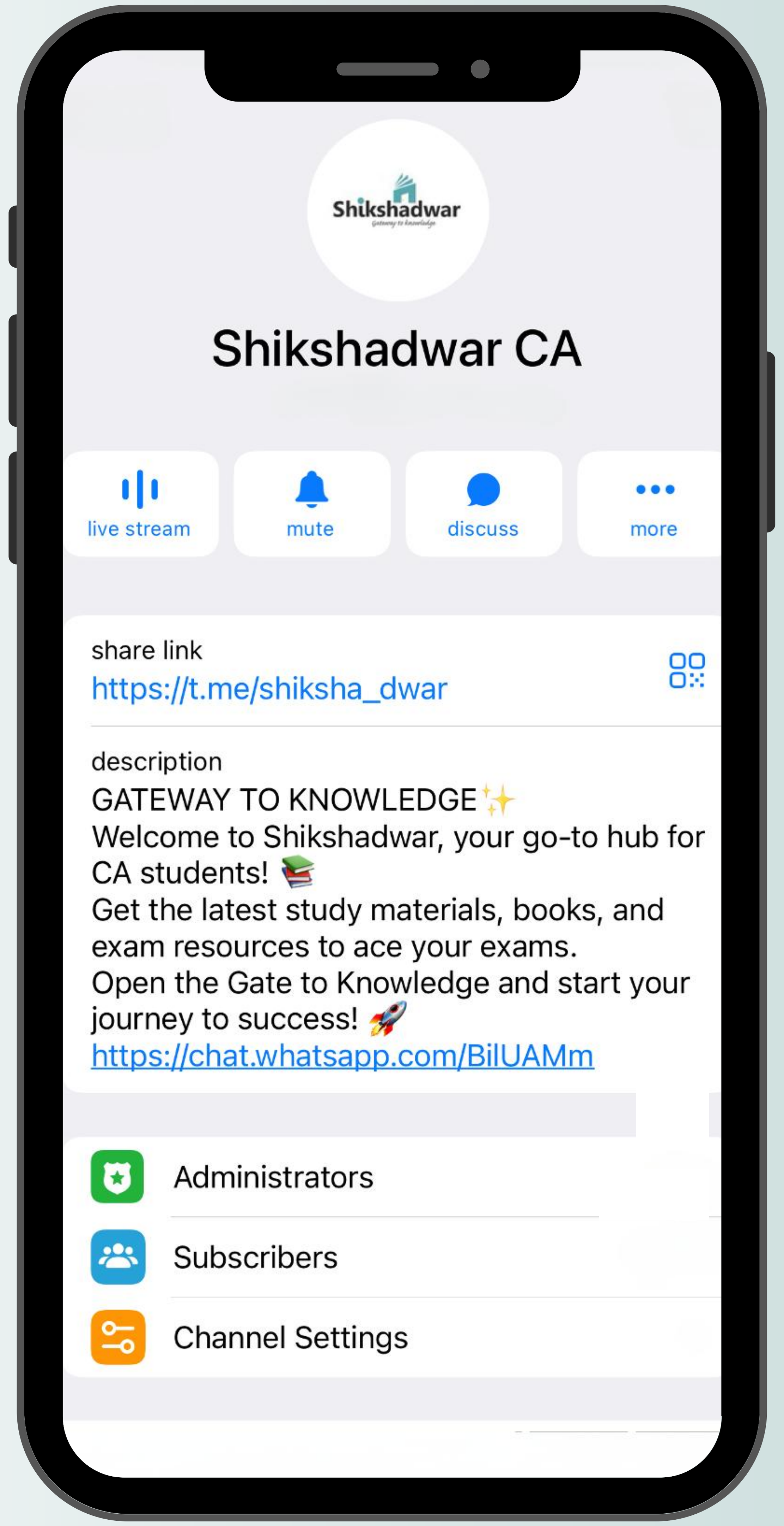

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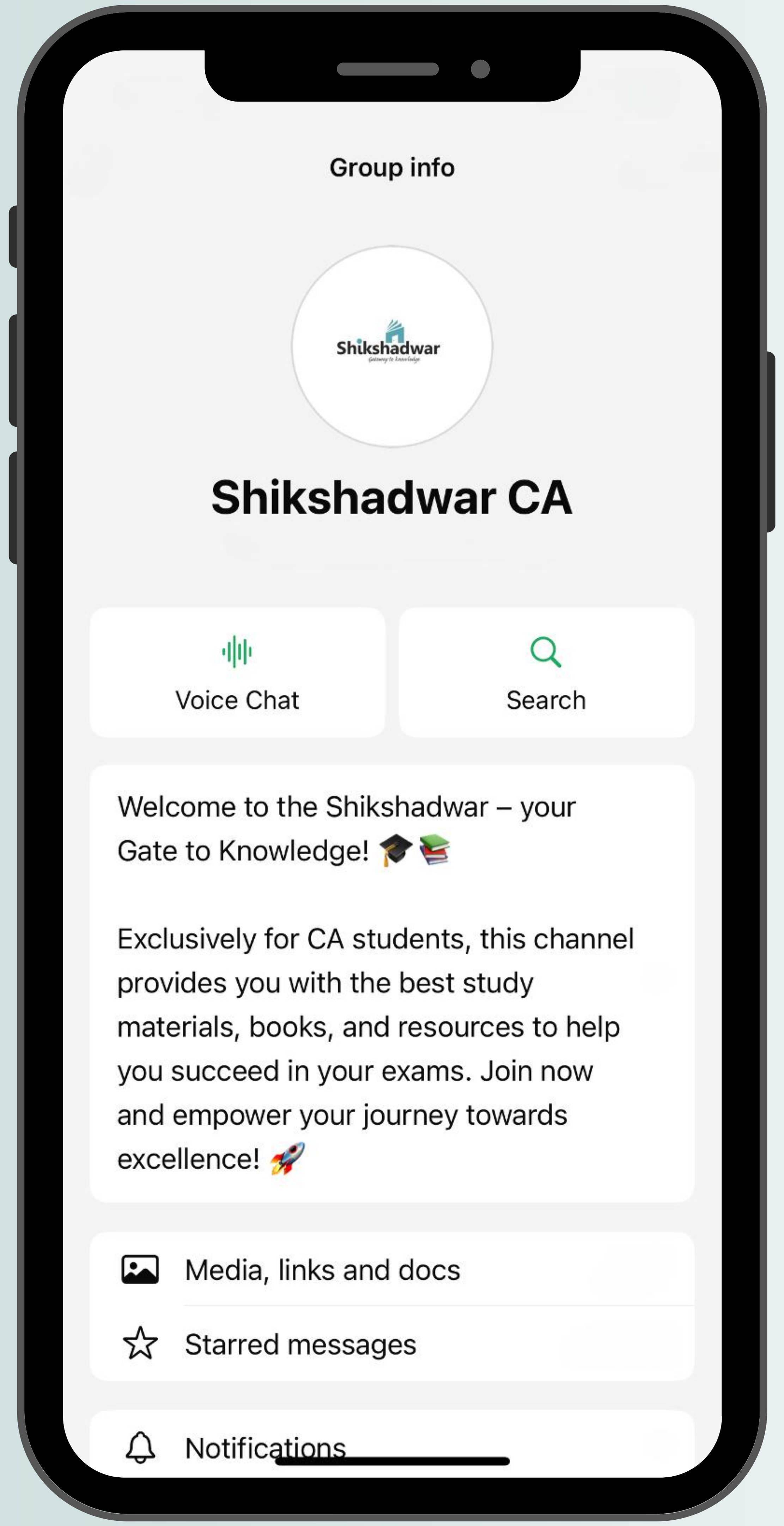

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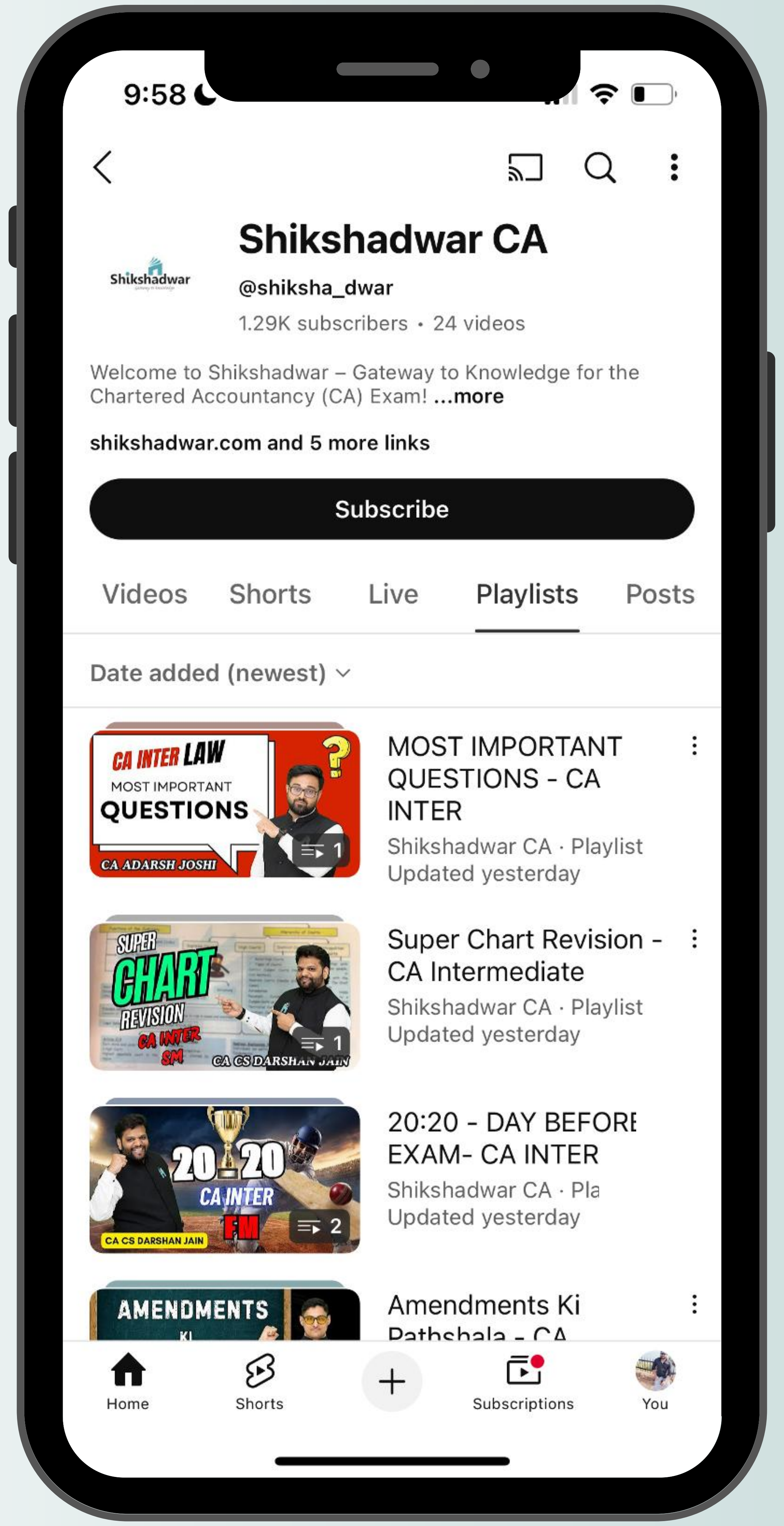

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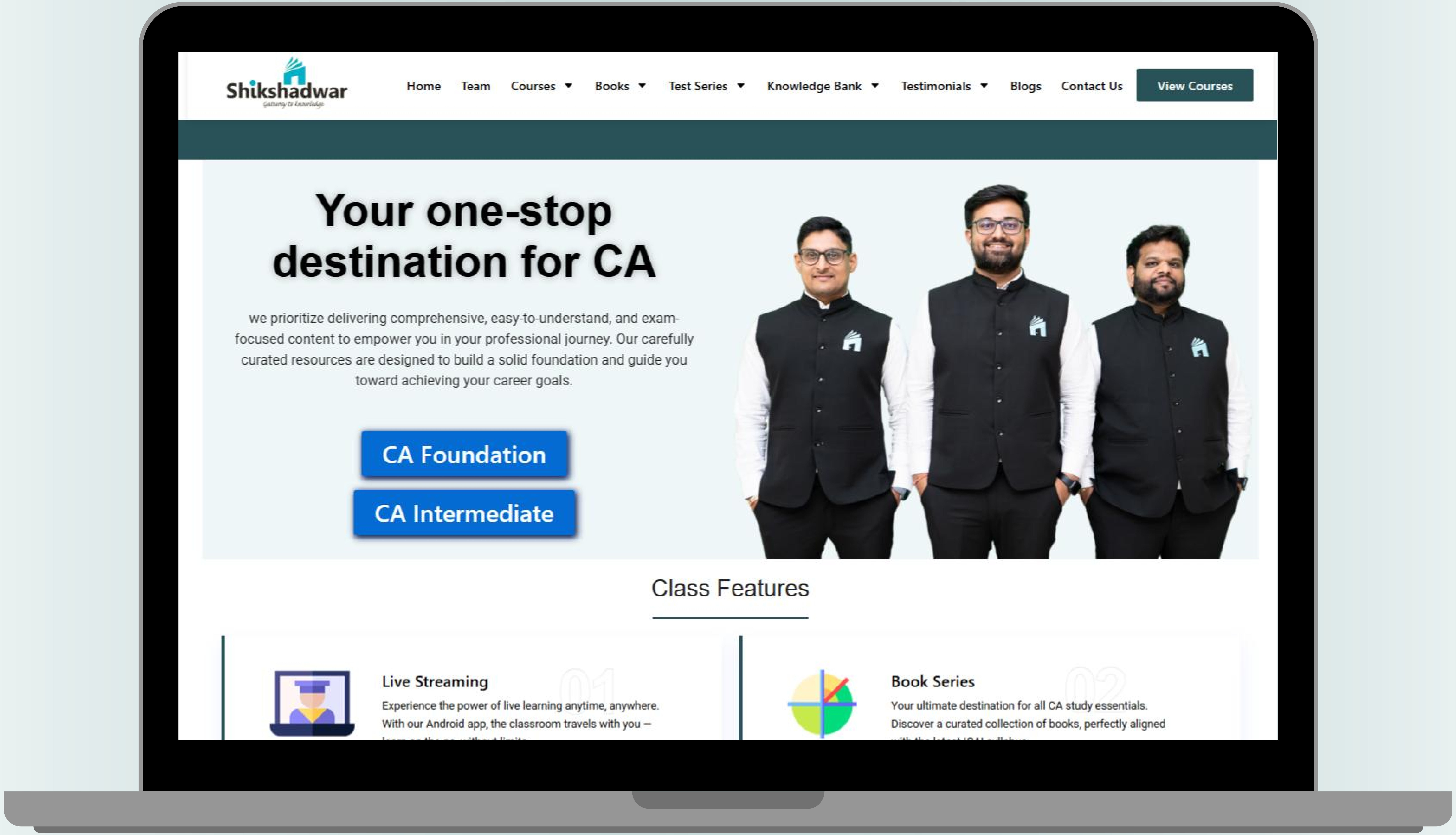

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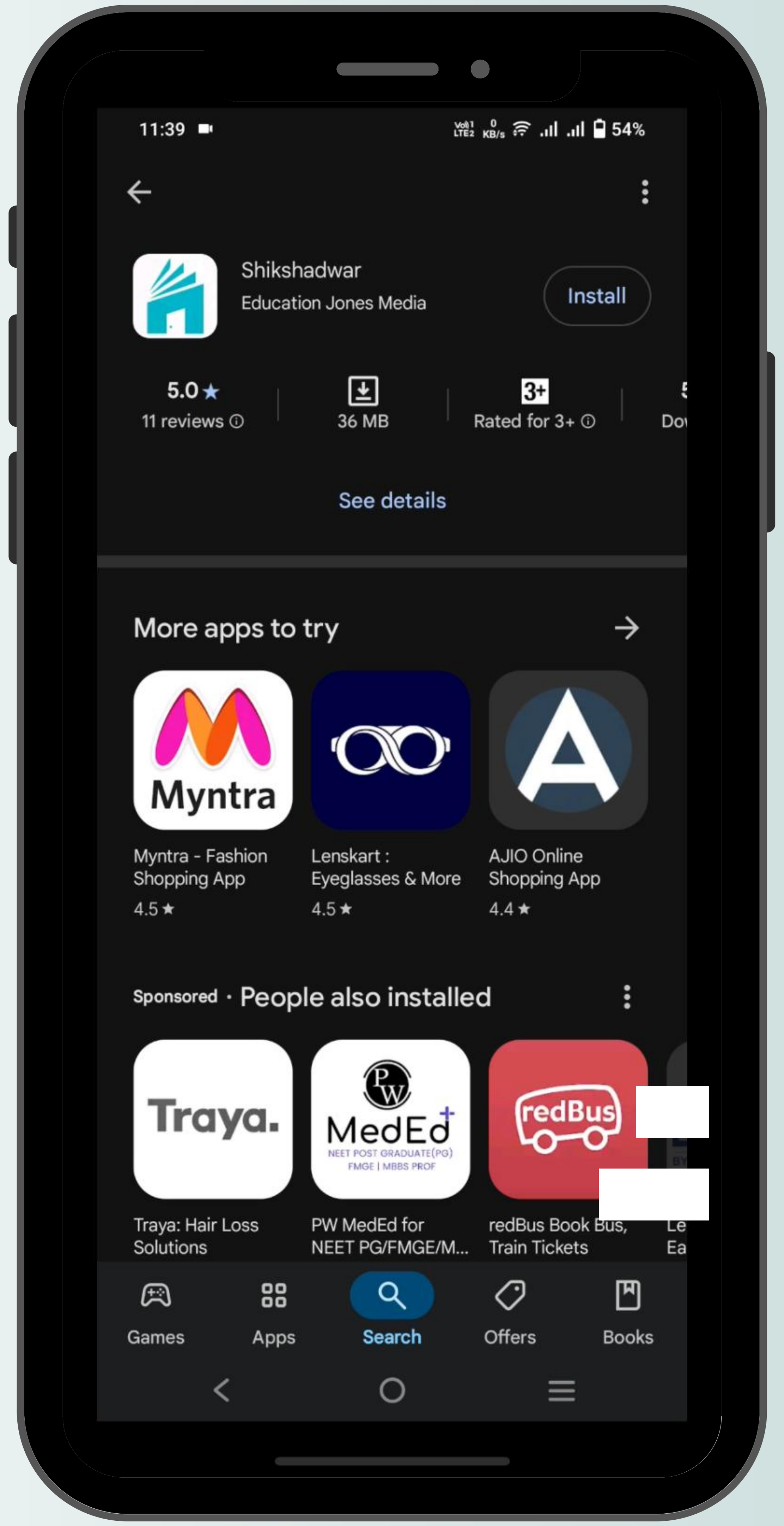

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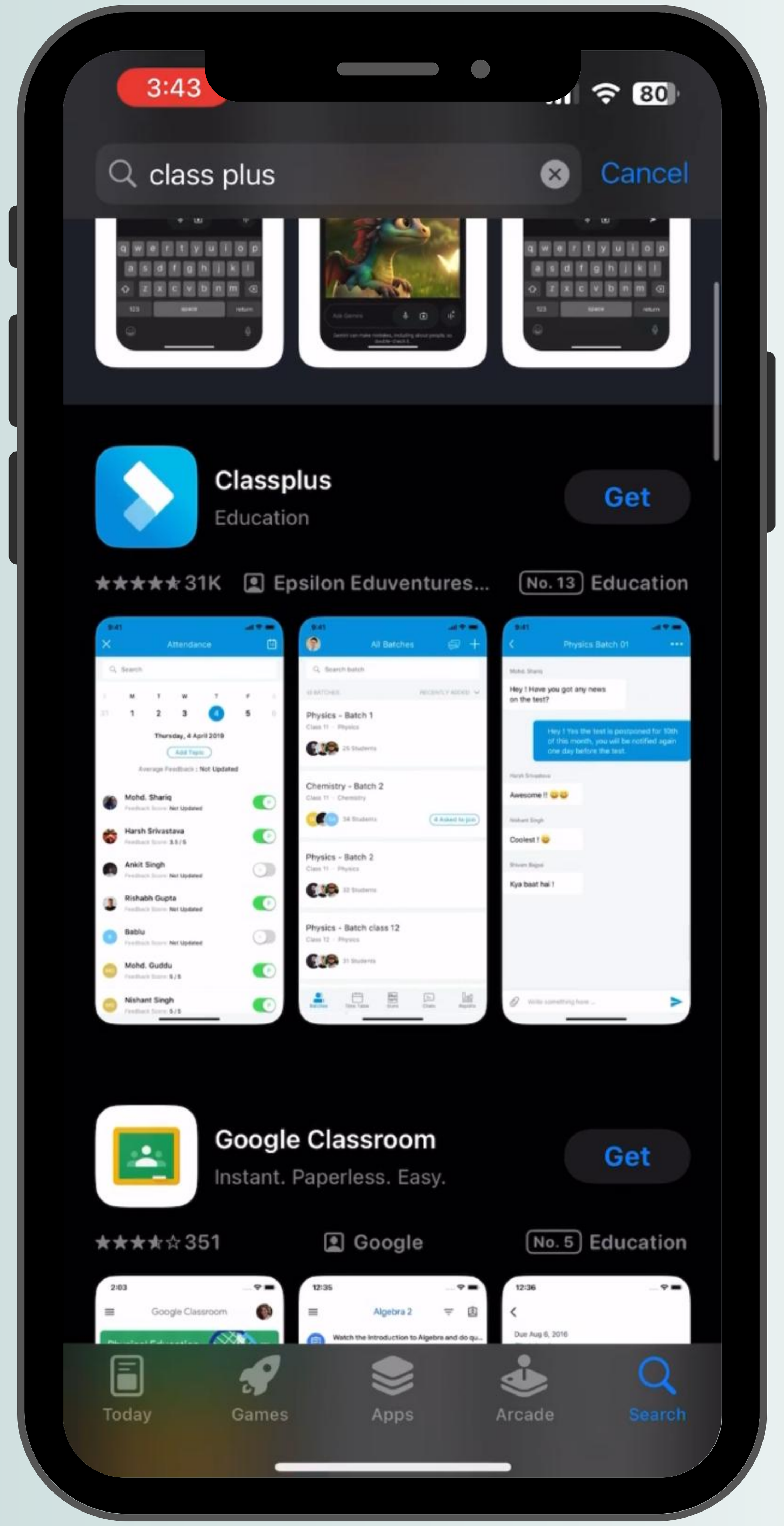

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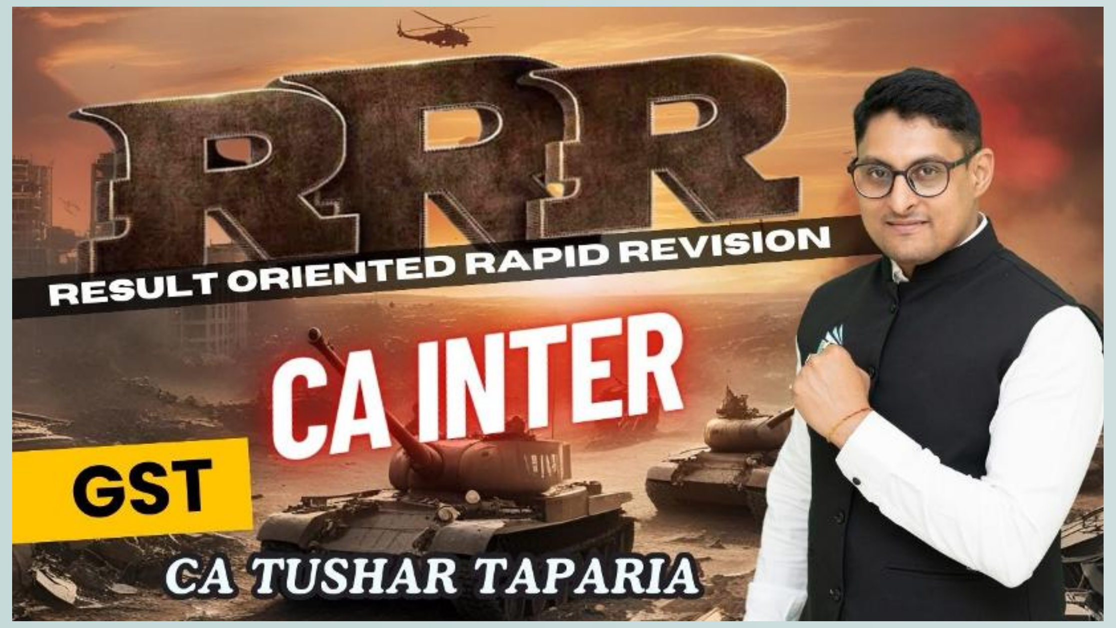
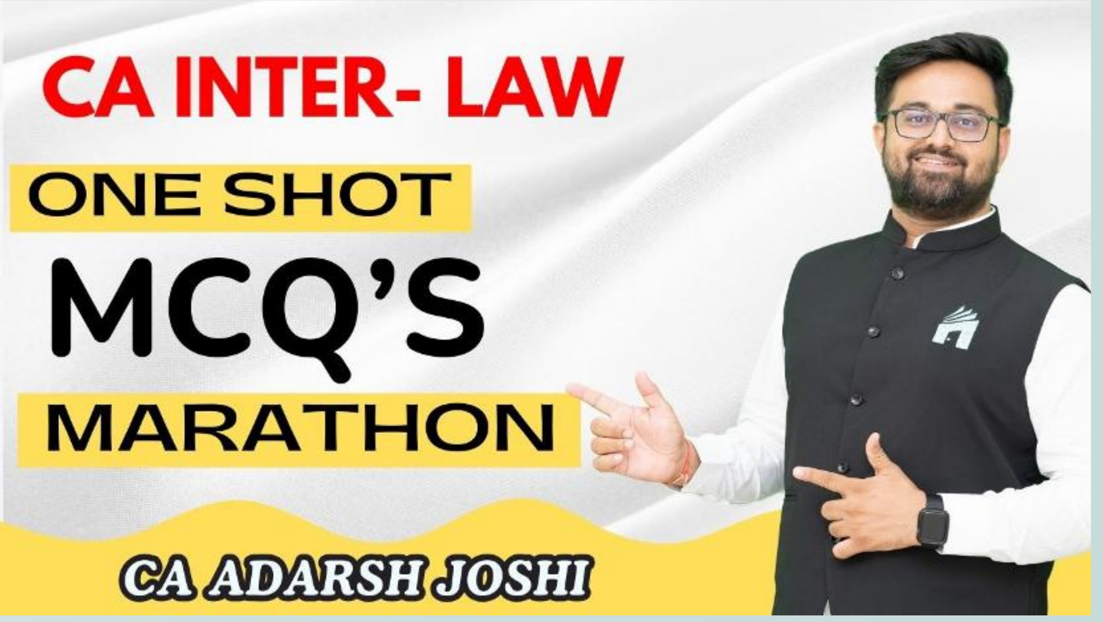
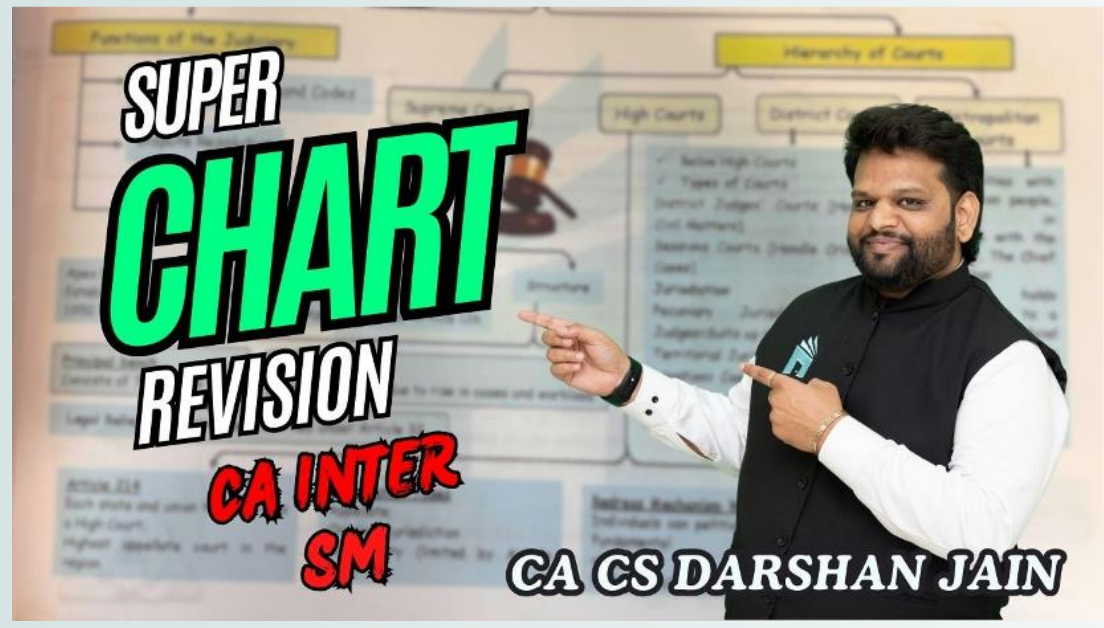
CA INTERMEDIATE MAY 25
Marathons Live Streams



RRR - Result Oriented Rapid Revision

Most Imp Questions





One Shot MCQ's Marathon

Super Chart Revision

Amendments Ki Pathshala

20 -20 Series

CA INTERMEDIATE MAY 25

Marathons Schedule With Links

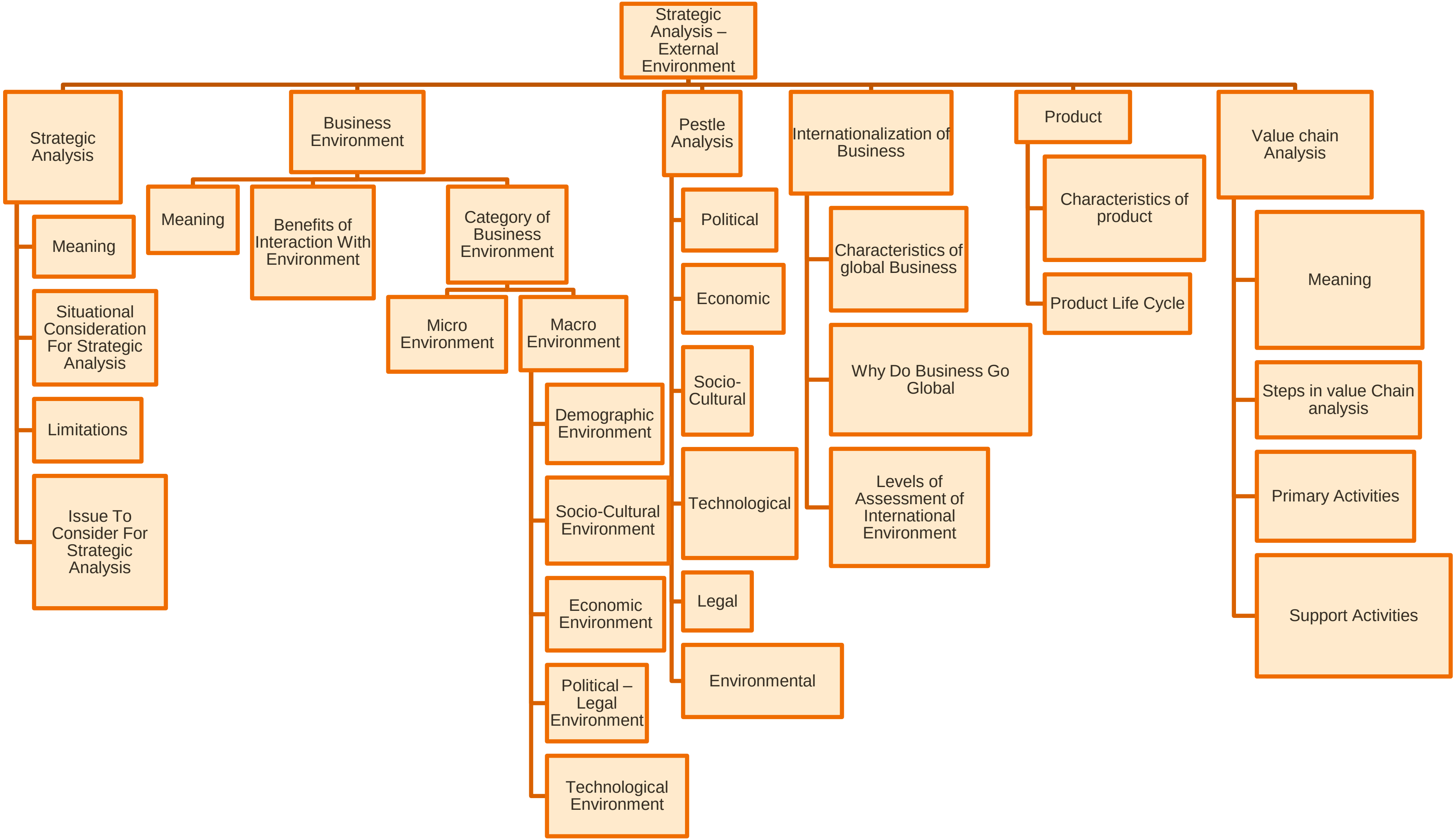
DATE	TIME	EDUCATOR	SUBJECT	TOPICS	YOUTUBE LINK
17/4/2025	8.00 AM	CA ADARSH JOSHI	LAW	RRR	WATCH NOW
18/4/2025	12.00 NOON	CA TUSHAR TAPARIA	GST	RRR	WATCH NOW
19/4/2025	8.00 AM	CA CS DARSHAN JAIN	FM	RRR	WATCH NOW
20/4/2025	8.00 AM	CA ADARSH JOSHI	LAW	ONE SHOT MCQ MARATHON	WATCH NOW
21/4/2025	2.00 PM	CA TUSHAR TAPARIA	GST	GST AMENDMENTS & ITS IMPORTANT QUESTIONS	WATCH NOW
23/4/2025	8.00 AM	CA CS DARSHAN JAIN	FM	ONE SHOT MCQ MARATHON	WATCH NOW

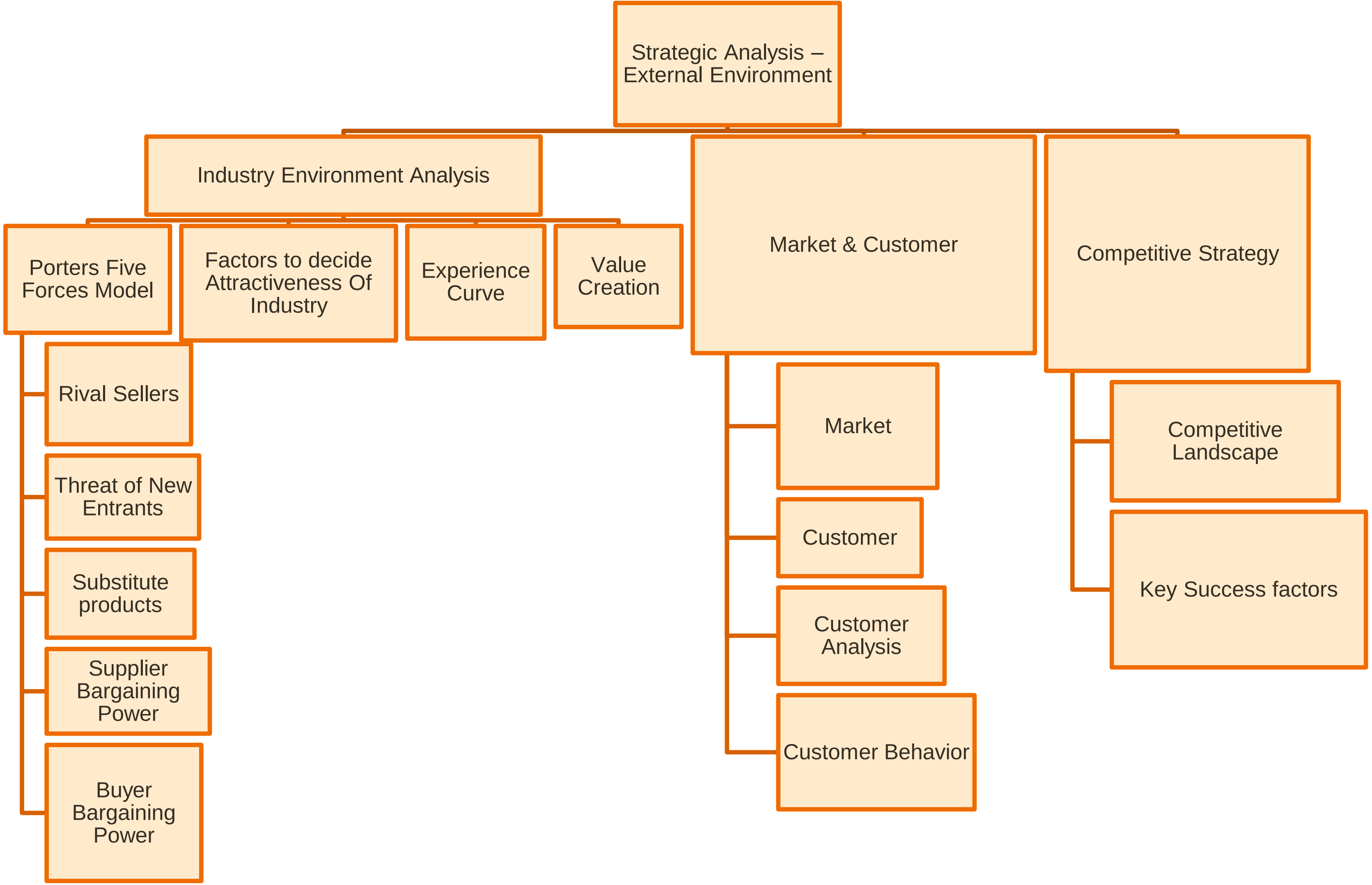
DATE	TIME	EDUCATOR	SUBJECT	TOPICS	YOUTUBE LINK
24/4/2025	2.00 PM	CA TUSHAR TAPARIA	DT	DT AMENDMENTS & ITS IMPORTANT QUESTIONS	WATCH NOW
27/4/2025	8.00 AM	CA CS DARSHAN JAIN	SM	ONE SHOT MCQ MARATHON	WATCH NOW
4/5/2025	8.00 AM	CA ADARSH JOSHI	LAW	MOST IMPORTANT QUESTIONS	WATCH NOW
6/5/2025	3.00 PM	CA TUSHAR TAPARIA	TAXATION	20-20	WATCH NOW
12/5/2025	8.00 AM	CA CS DARSHAN JAIN	FM	20-20	WATCH NOW
13/5/2025	8.00 AM	CA CS DARSHAN JAIN	SM	SUPER CHART REVISION	WATCH NOW

STRATEGIC ANALYSIS

-

EXTERNAL ENVIRONMENT


Strategic Analysis – External Environment
Strategic Analysis
Meaning
Situational Consideration For Strategic Analysis
Limitations
Issue To Consider For Strategic Analysis
Business Environment
Meaning
Benefits of Interaction With Environment
Category of Business Environment
Micro Environment
Macro Environment
Demographic Environment
Socio-Cultural Environment
Economic Environment
Political – Legal Environment
Technological Environment
Pestle Analysis
Political
Economic
Socio-Cultural
Technological
Legal
Environmental
Internationalization of Business
Characteristics of global Business
Why Do Business Go Global
Levels of Assessment of International Environment
Product
Characteristics of product
Product Life Cycle
Value chain Analysis
Meaning
Steps in value Chain analysis
Primary Activities
Support Activities


Strategic Analysis – External Environment
Industry Environment Analysis
Porters Five Forces Model
Factors to decide Attractiveness Of Industry
Experience Curve
Value Creation
Rival Sellers
Threat of New Entrants
Substitute products
Supplier Bargaining Power
Buyer Bargaining Power
Market & Customer
Market
Customer
Customer Analysis
Customer Behavior
Competitive Strategy
Competitive Landscape
Key Success factors

STRATEGIC ANALYSIS

Strategic analysis is a process that involves researching an organization's business environment with in which it operates.

The Two Most Important Situational Consideration for Strategic Analysis are -

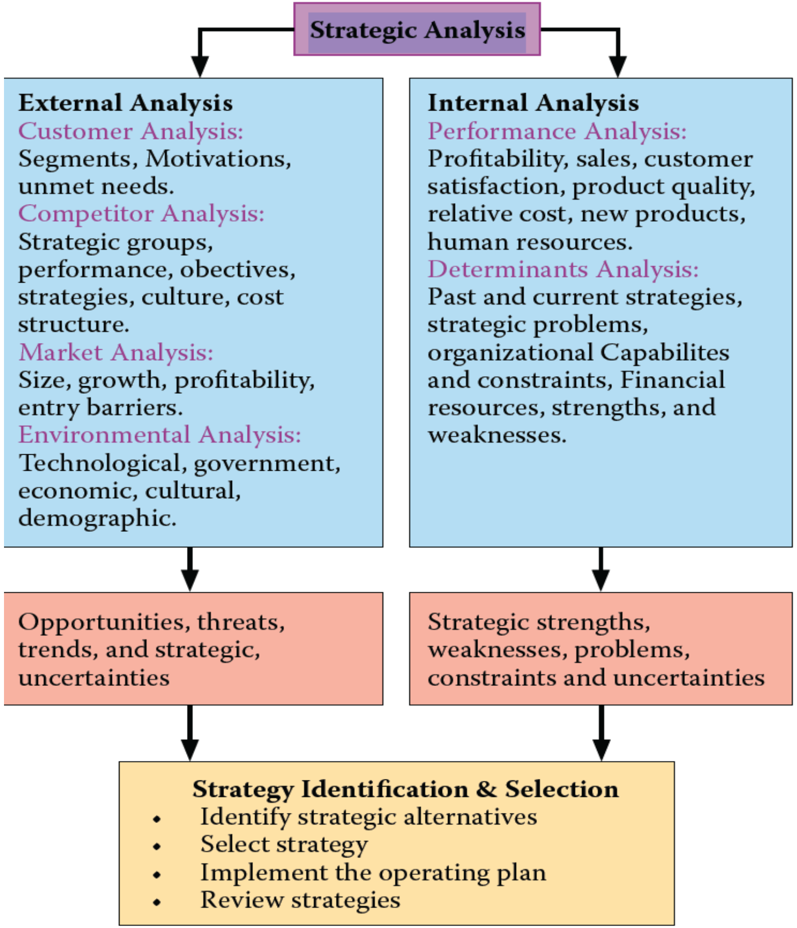
a) Industry & Competitive Conditions.

b) The Company's Own Capabilities , Resources , Internal Strengths , Weaknesses , & market position.

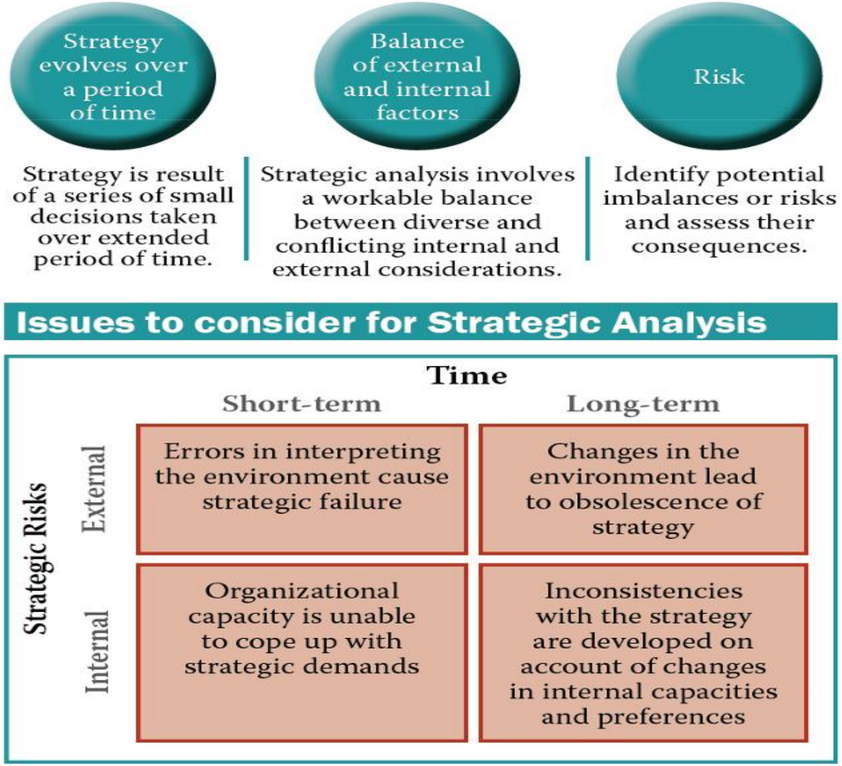
The Two Major Limitations of Strategic Analysis are -

a) It gives a lot of innovative options but doesn't tell which one to pick. The options can be overlapping, confusing or difficult to implement

b) It can be time - consuming at times, hurting overall organisational functioning and also strain other efficient innovations such as developing a new product or a service.


Strategic Analysis
External Analysis
Customer Analysis:
Segments, Motivations, unmet needs.
Competitor Analysis:
Strategic groups, performance, obectives, strategies, culture, cost structure.
Market Analysis:
Size, growth, profitability, entry barriers.
Environmental Analysis:
Technological, government, economic, cultural, demographic.
Internal Analysis
Performance Analysis:
Profitability, sales, customer satisfaction, product quality, relative cost, new products, human resources.
Determinants Analysis:
Past and current strategies, strategic problems, organizational Capabilites and constraints, Financial resources, strengths, and weaknesses.
Opportunities, threats, trends, and strategic uncertainties
Strategic strengths, weaknesses, problems, constraints and uncertainties
Strategy Identification & Selection
Identify strategic alternatives
Select strategy
Implement the operating plan
Review strategies

ISSUES TO CONSIDER FOR STRATEGIC ANALYSIS



STRATEGY & BUSINESS ENVIRONMENT

- The term "business environment" refers to all **external factors, influences, or situations** that in some way affect **business decisions, plans, and operations**.

IMPORTANCE/BENEFITS OF INTERACTION WITH ENVIRONMENT

1. **Determine opportunities and threats**
2. **Give direction for growth:**
3. **Continuous Learning**
4. **Image Building**
5. **Meeting Competition**

MICRO ENVIRONMENT

- Micro-environment is related to **small area or immediate periphery** of an organization.

- **The Following issues needs to be addressed in Micro Environment**
  - The **employees** of the firm, their characteristics and how they are organized.
  - The existing **customer** base on which the firm relies for business.
  - The ways in which the firm can raise its **finance.**
  - Who are the firm **suppliers** and how are the links between the two being developed?
  - The **local community** within which the firm operates.
  - The **direct competition** and their comparative performance.

MACRO ENVIRONMENT

- Macro environment has **broader dimensions** as it consists of **economic, socio- cultural, technological, political and legal factors**.

- The macro environment is the portion of the **outside world** that significantly affects how an **organisation operates** but is typically much **beyond its direct control and influence**.

ELEMENTS OF MACRO ENVIRONMENT

1. Demographic Environment
2. Socio-Cultural Environment
3. Economic Environment
4. Political-Legal Environment
5. Technological Environment

PESTLE ANALYSIS

PESTLE analysis involves identifying the political, economic, socio-cultural, technological, legal and environmental influences on an organization and providing a way of scanning the environmental influences that have affected or are likely to affect an organization or its policy.

P- political

E- economic

S- socio-cultural

T- technological

L- legal

E- environmental

Political	Economic
♦ Political stability	♦ Economy situation and trends
♦ Political principles and ideologies	♦ Market and trade cycles
♦ Current and future taxation policy	♦ Specific industry factors
♦ Regulatory bodies and processes	♦ Customer/end-user drivers
♦ Government policies	♦ Interest and exchange rates
♦ Government term and change	♦ Inflation and unemployment
♦ Thrust areas of political leaders	♦ Strength of consumer spending
Social	**Technological**
♦ Lifestyle trends	♦ Replacement technology/solutions
♦ Demographics	♦ Maturity of technology
♦ Consumer attitudes and opinions	♦ Manufacturing maturity and capacity
♦ Brand, company, technology image	♦ Innovation potential
♦ Consumer buying patterns	♦ Technology access, licensing, patents, property rights and copyrights
♦ Ethnic/religious factors	
♦ Media views and perception	
Legal	**Environmental**
♦ Business and Corporate Laws	♦ Ecological/environmental issues
♦ Employment Law	♦ Environmental hazards
♦ Competition Law	♦ Environmental legislation
♦ Health & Safety Law	♦ Energy consumption
♦ International Treaty and Law	♦ Waste disposal
♦ Regional Legislation	

CHARACTERSTICS OF GLOBAL BUSINESS

- It is a **conglomerate of multiple units** (located in different parts of the globe) but all **linked by common ownership.**

- Multiple units draw on a **common pool of resources**, such as money, credit, information, patents, trade names and control systems.

- The units respond to some **common strategy**.

WHY DO BUSINESS GO GLOBAL

- **Need to grow.**
- **Rapid shrinking of time and distance**
- **domestic markets are no longer adequate.**
- **reliable or cheaper source of raw-materials, cheap labour, etc.**
- **reduce high transportation costs.**
- **Opportunity in foreign markets**
- The **rise of service oriented jobs**
- **trade tariffs and custom barriers are getting lowered**

INTERNATIONAL ENVIRONMENT

- International environment has become an inherent part of strategic management for businesses of all sizes with global interests. It essentially involves various global aspects like **political risks, cultural differences, exchange rate fluctuations, legal compliances and taxation issues**.
- Assessments of the international environment can be done at three levels:

  1. Multinational

  2. Regional

  3. Country.

Multinational Environmental Analysis

- It Involves identifying, anticipating, and monitoring significant components of the **global environment** on a large scale.

Regional Environmental Analysis

- It is a more in-depth evaluation of the critical factors in a **specific geographical area**.
- The emphasis would be on discovering market opportunities for a goods, services, or innovations in the chosen location.

Country Environmental Analysis

- It Involves Study of economic, legal, political, and cultural dimensions for **each of the countries** to develop effective market entrance strategies.

PRODUCT

Businesses sell products. A product can be either a good or a service. It might be physical good or a service, an experience

CHARACTERSTICS OF PRODUCT

1. **Products are either tangible or intangible**

2. **Product has a price**

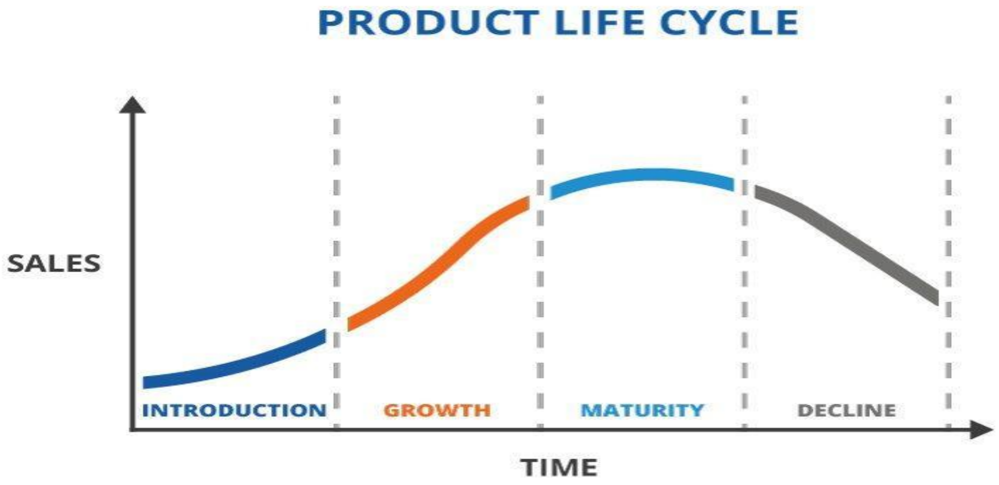
3. **Products have certain features that deliver satisfaction**

4. **Product is pivotal for business**

5. **A product has a useful life**

PRODUCT LIFE CYCLE

- PLC is an S-shaped curve which exhibits the relationship of sales with respect of time for a product that passes through the four successive stages of introduction, growth, maturity and decline.



PHASE	INTRODUCTION	GROWTH	MATURITY	DECLINE
Sales Volume	Low	Rise in sales Level at Increasing Rates	Rise in Sales Level at Decreasing Rates	Sales Level off & Then Start Decreasing
Price of Products	High	High (May Fall Due to Competition)	Price Falls Closer To Cost	Price Falls Further
Competition	Negligible	Increases	Tough Competition	Decreases , Due to Withdrawal of product
Profits	Nil , Due to heavy Initial Cost	Increases at a Rapid pace	Normal Profits	Declining profits
Market Position	Market is Limited	Market Expands	Market Stabilizes	Market on the verge of Disappearing
Action Plan	Expansion	Expansion	May be used as Source of Cash For Investment in Other Business	Selective Harvesting , Retrenchment Etc

VALUE CHAIN ANALYSIS

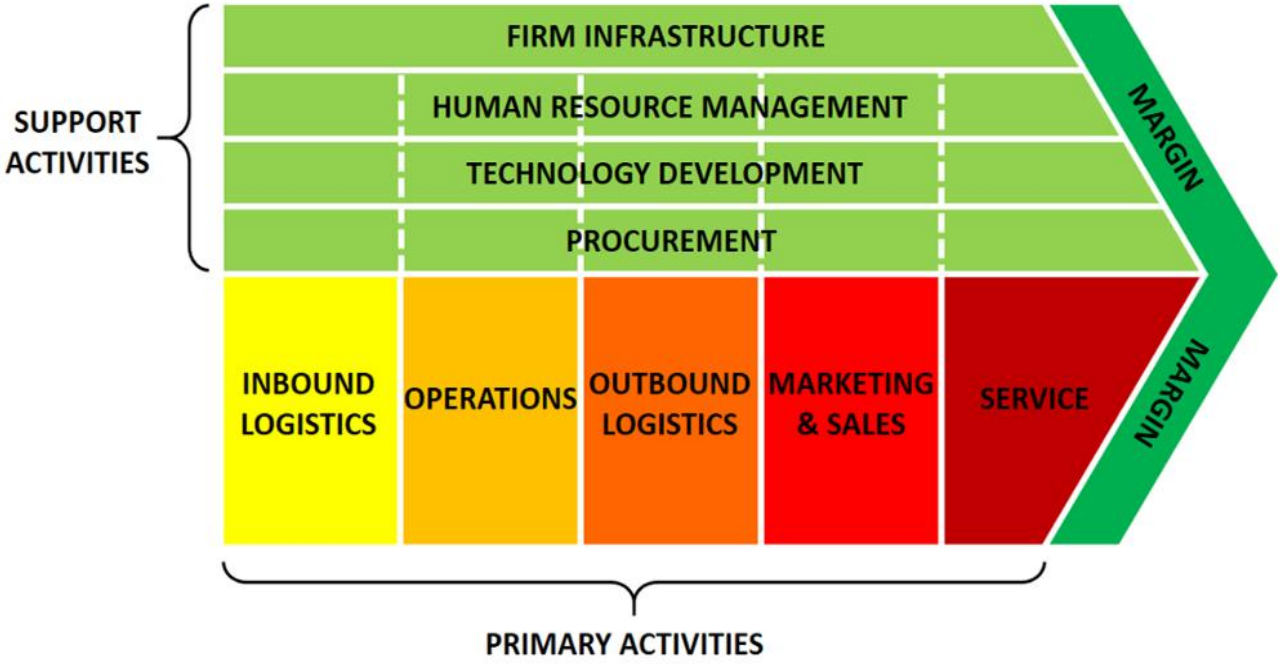
- Value chain analysis is a method of **examining each activity in value chain of a business in order to identify areas for improvements**.

- Value Chain Analysis is a assessment of Business's Ability to provide **Value for Money products or services.**

According To Micheal Porter , The two Basic Steps of VCA are

a) Identifying Separate Activities

b) Assessing The Value Added From Each & Linking them into an Analysis of the Firm's Competitive Advantage.


SUPPORT ACTIVITIES
FIRM INFRASTRUCTURE
HUMAN RESOURCE MANAGEMENT
TECHNOLOGY DEVELOPMENT
PROCUREMENT
MARGIN
INBOUND LOGISTICS
OPERATIONS
OUTBOUND LOGISTICS
MARKETING & SALES
SERVICE
MARGIN
PRIMARY ACTIVITIES

PRIMARY ACTIVITIES OF ORGANISATION

- **Inbound logistics.**
- **Operations**
- **Outbound logistics**
- **Marketing and sales**
- **Service**

SUPPORT ACTIVITIES RELATED TO PRIMARY ACTIVITIES OF ORGANISATION

- **Procurement**
- **Technology development:**
- **Human resource management:**
- **Infrastructure:**

PORTERS FIVE FORCES MODEL

Competitive pressures associated with the market manoeuvring and jockeying for buyer patronage that goes on among *rival sellers* in the industry.

Competitive pressures associated with the threat of *new entrants* into the market.

Competitive pressures coming from the attempts of companies in other industries to win buyers over to their own *substitute products*.

Competitive pressures stemming from *supplier* bargaining power and supplier-seller collaboration.

Competitive pressures stemming from *buyer* bargaining power and seller-buyer collaboration.

STEPS TO DETERMINE COMPETITION IN INDUSTRY

***Step* 1**: Identify the specific competitive pressures associated with each of the five forces.

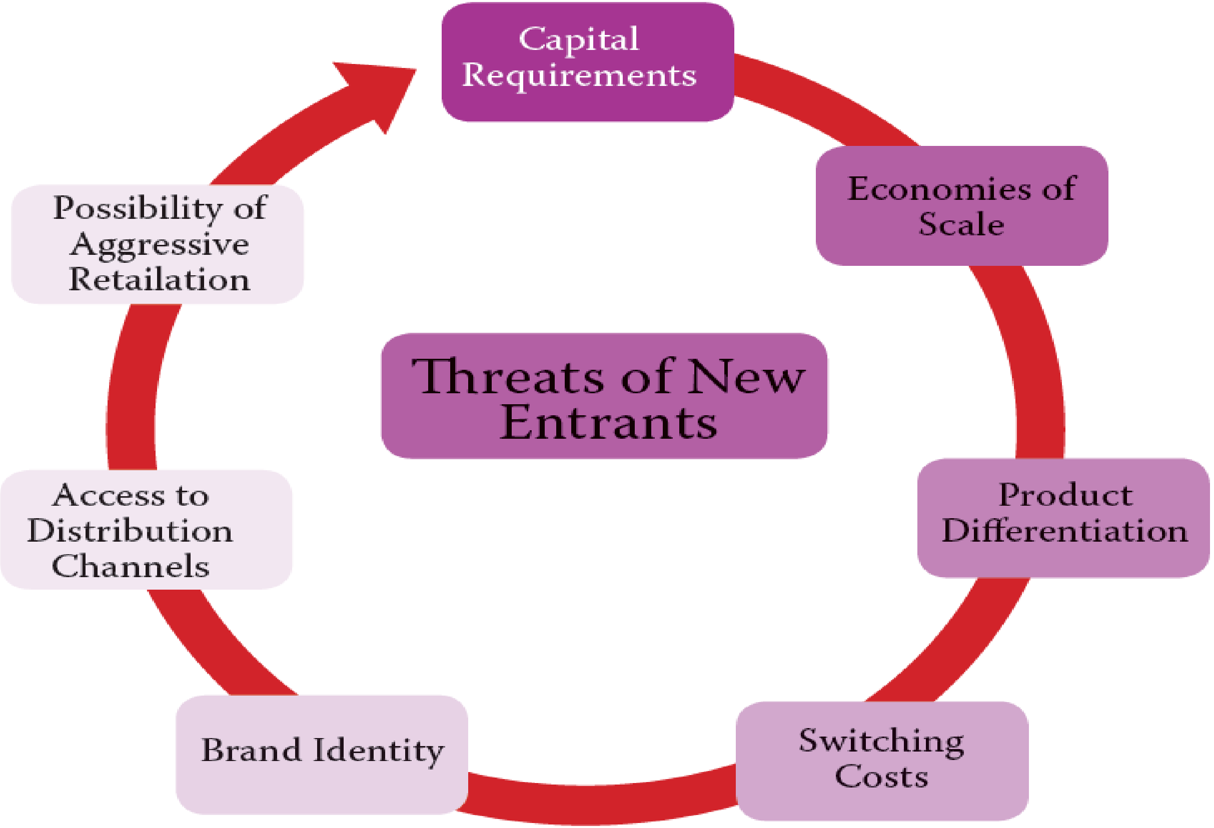
***Step* 2**: Evaluate how strong the pressures comprising each of the five forces are (fierce, strong, moderate to normal, or weak).

***Step* 3**: Determine whether the collective strength of the five competitive forces is conducive to earning attractive profits.

RIVAL SELLERS

- An industry has no clear leader.
- Competitors in the industry are numerous.
- Competitors operate with high fixed costs.
- Competitors face high exit barriers.
- Competitors have little opportunity to differentiate their offerings.
- The industry faces slow or diminished growth.

THREAT OF NEW ENTRANTS

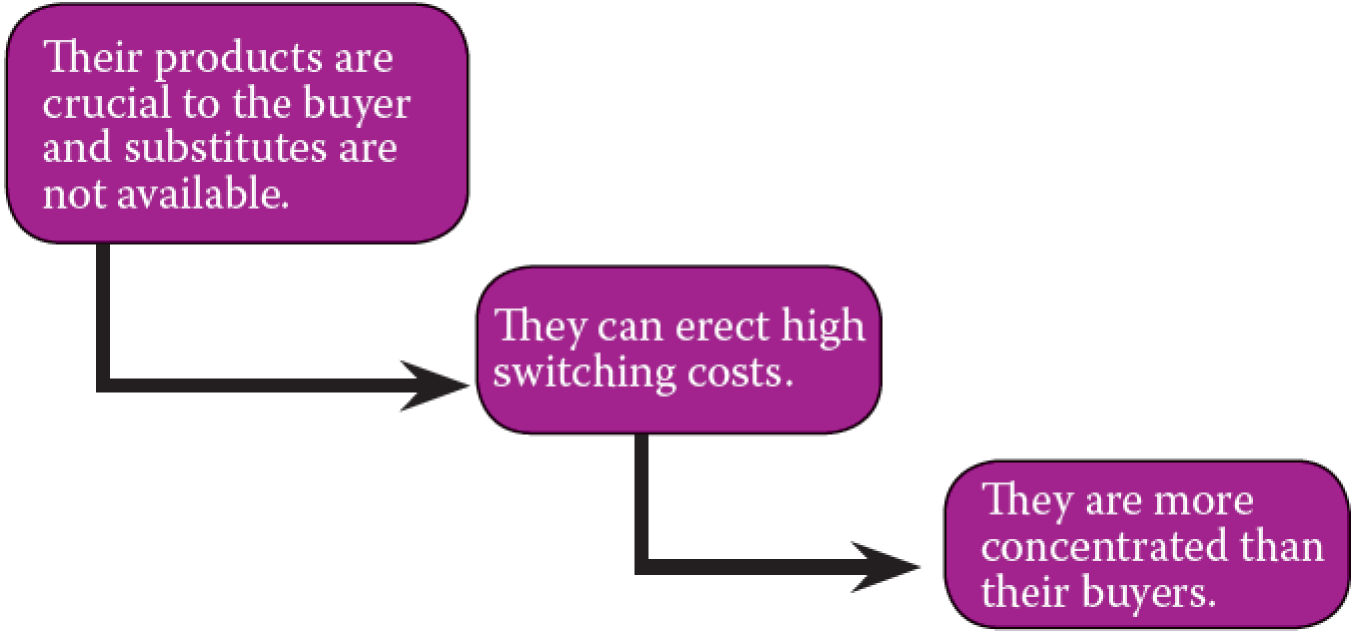


SUBSTITUTE PRODUCTS

A. Substitute Products are a latent/ indirect source of competition in an industry.
B. Substitute Products offering a price advantage and/or performance improvement to the Consumer can significantly affect the competitive character of an industry.
C. The impact of Substitutes on Competitive Force and Profitability is as under-

Aspect	Strong Competitive Force (Low Profits), if -	Weak Competitive Force (High Profits), if -
Factors	• Products are easily differentiated • Production Technology is openly available, • Substitutes can be produced at lower costs.	• Products cannot be easily differentiated, • Production Technology is protected by Rights, • Production of Substitutes involve high costs.

SUPPLIER BARGAINING POWER



BUYER BARGAINING POWER

Buyers have full knowledge of the sources of products and their substitutes.
They spend a lot of money on the industry's products i.e. they are big buyers.
The industry's product is not perceived as critical to the buyer's needs and buyers are more concentrated than firms supplying the product. They can easily switch to the substitutes available.

ATTRACTIVENESS OF INDUSTRY

- The industry analysis culminates into identification of various issues and draw conclusions about the relative attractiveness or unattractiveness of the industry, both near-term and long-term.

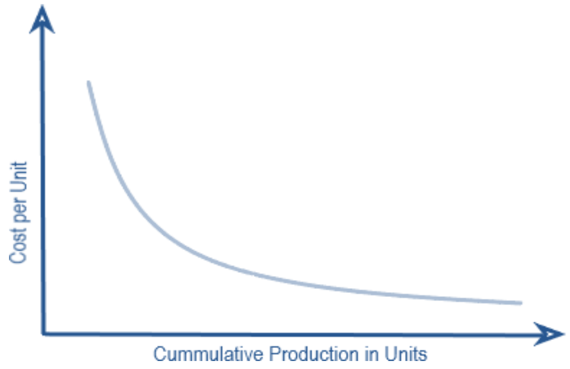
- As a general proposition, if an industry's **overall profit prospects are above average**, the industry can be considered **attractive**; if its **profit prospects are below average**, it is **unattractive.**

FACTORS TO DECIDE UPON ATTRACTIVENESS OF INDUSTRY

- The **industry's growth potential**, is it futuristically viable?
- Whether competition currently permits **adequate profitability?**
- Whether industry profitability will be **favourably or unfavourably affected by the prevailing driving forces**?
- The **competitive position** of an organisation in the industry and whether its position is likely to grow **stronger or weaker.**
- The **potential to capitalize on the vulnerabilities of weaker rivals** (perhaps converting an unattractive industry situation into a potentially rewarding company opportunity).
- Whether the company is able to **defend against or counteract the factors that make the industry unattractive?**
- The **degrees of risk and uncertainty** in the industry's future.
- The **severity of problems** confronting the industry as a whole.
- Whether **continued participation in this industry adds importantly to the firm's ability to be successful in other industries** in which it may have business interests?

EXPERIENCE CURVE

- Experience curve is based on the commonly observed phenomenon that **unit costs decline as a firm accumulates experience** in terms of a cumulative volume of production.
- Experience curve results from a variety of factors such as **learning effects, economies of scale, product redesign and technological improvements** in production.
- Experience curve has following features:
  - As business organisation grow, **they gain experience**.
  - Experience may provide an a**dvantage over the competition**. **Experience is a key barrier to entry**.
  - Large and successful organisation possess stronger **"experience effect**".
  - As a business grows, it understands the **complexities and benefits from its experiences**.
- The concept of experience curve is relevant for a number of areas in strategic management. For instance, **experience curve is considered a barrier for new firms contemplating entry in an industry & It is also used to build market share and discourage competition.**



VALUE CREATION

- The concept of value creation was introduced primarily for **providing products and services to the customers with more worth**.

- **Value is measured by a product's features, quality, availability, durability, performance and by its services for which customers are willing to pay.**

- Value creation is an activity or performance by the firm to create value that **increases the worth of goods, services, business processes or even the whole business system.**

MARKET

- A market is a place for interested parties, buyers and sellers, where items and services can be exchanged for a price. **The market might be physical or Virtual.**

- Often market activities are categorised and explained in terms of four Ps of marketing – **product, place, pricing, and promotion.**

- The orientation of product marketing has evolved and acquired different dimensions centred around **product, production**, **sales and customers**.
  - Businesses that have **product orientation** think that buyers will choose those products that have the best quality, performance, design, or features.
  - Next, there are **production- oriented** businesses that believe that customers choose low price products.
  - **Sales- oriented** businesses believe that if they spend enough money on advertisement, sales and promotion, customers can be persuaded to make a purchase.

CUSTOMER

- A customer is a person or business that buys products or services from another organisation.
- The terms **customer and consumer** are practically synonymous and are frequently used interchangeably.
- There is, however, a thin distinction. **Individuals or businesses that consume or utilise products and services are referred to as consumers**.
- **Customers are the purchasers of products and services in the economy, and they might exist as consumers or only as customers.**

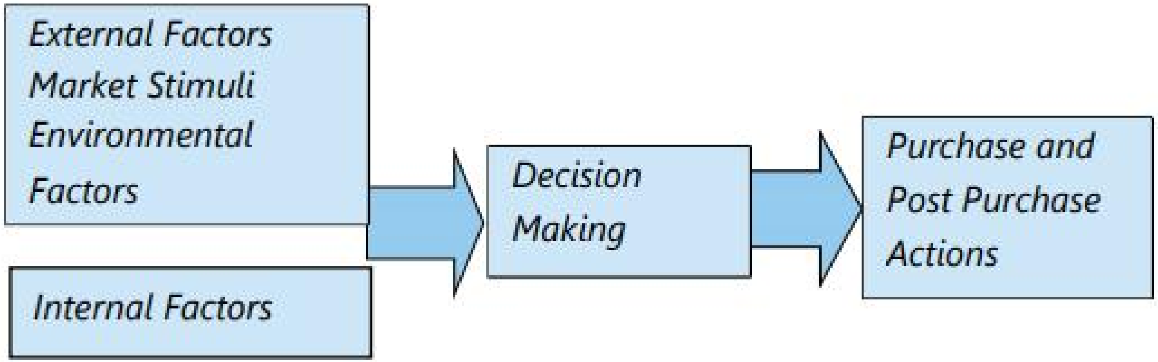
CUSTOMER ANALYSIS

- Customer analysis is an essential marketing component of any strategic business plan. It identifies **target clients**, **determines their wants, and then defines how the product meets those needs**. Thus, it involves the examination and **evaluation of consumer needs, desires, and wants**.

- Customer analysis includes the administration of **customer surveys**, the **study of consumer data, the evaluation of market positioning strategies, development of customer profiles, and the selection of the best market segmentation techniques.**

CUSTOMER BEHAVIOUR

- Customer behaviour moves beyond the identification of customers to **explain how they purchase products.**



FACTORS INFLUENCING CUSTOMER BEHAVIOUR

- **External Influences**
- **Internal Influences**
- **Decision Making**
- **Post-decision Processes**

COMPETETIVE STRATEGY

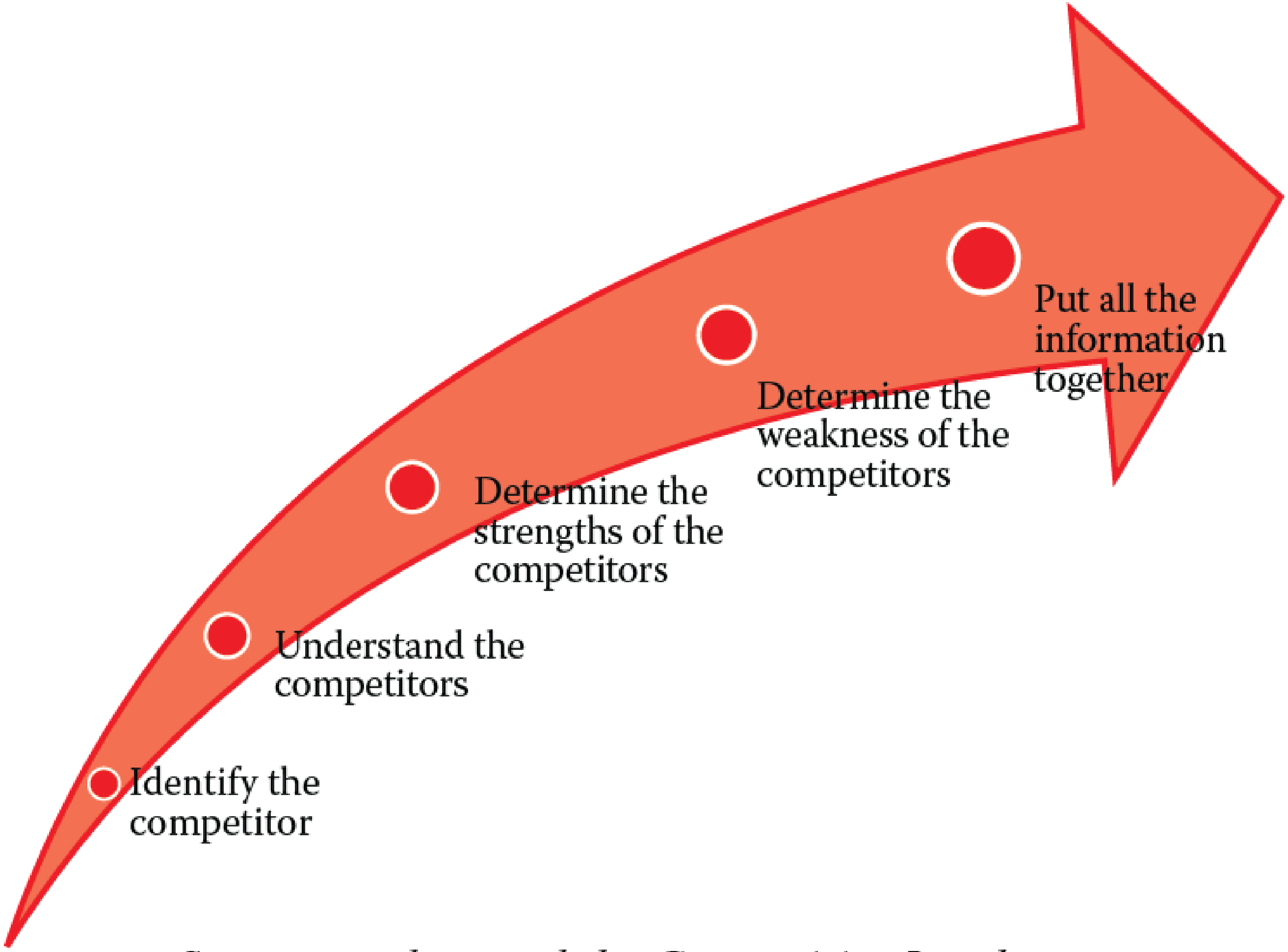
An organization must identify its position relative to the competitors in the market. Competitive strategy generates competitive advantage, increase the loyalty of customers and beat competition. A competitive strategy consists of:

- Attract customers
- Withstand competitive pressures
- Strengthen an organization's market position

Having a competitive advantage is necessary for a firm to compete in the market.

COMPETETIVE LANDSCAPE

- Competitive landscape is a business analysis **which identifies competitors , their vision, mission, core values, niche market, strengths and weaknesses.**



Steps to understand the Competitive Landscape

KEY SUCCESS FACTORS

- An industry's Key Success Factors (KSFs) are those things that most affect industry members' ability to prosper in the marketplace - **the particular strategy elements, product attributes, resources, competencies, competitive capabilities, and business outcomes that spell the difference between profit and loss and, ultimately, between competitive success or failure.**

- KSFs are the factors that shape whether a company will be financially and competitively successful.

- **For example**, in apparel manufacturing, the KSFs are appealing designs and colour combinations (to create buyer interest) and low-cost manufacturing efficiency (to permit attractive retail pricing and ample profit margins).

IMPORTANT QUESTION TO BE ANSWERED TO IDENTIFY KSF'S

- On what **basis** do customers choose between the competing brands of sellers? What product attributes are crucial to sales?

- What **resources and competitive capabilities does a seller need to have to be competitively successful**, better human capital, quality of product or quantity of product, cost of service, etc.?

- What does it take for sellers to achieve a **sustainable competitive advantage**, something that can be sustained for long term?