

## OPERATIONAL CASE STUDY FEBRUARY 2018 EXAM ANSWERS

### Variant 1

### Marking Guidance

#### **Marking Guidance**

The following marking guidance is based on Operational Case Study Exam February 2018, Variant 1.

#### **LINK TO PAPER**

This marking guidance has been provided by CIMA for information purposes only. It is not to be considered exhaustive and alternative, valid approaches would earn marks.

Note: while the published weighting of competencies for the level would be reflected in the distribution of marks for each examination, there may be some small variations between different forms of the examination.

CIMA will not accept challenges to this marking guidance on the basis of academic judgement.

## Marking Guidance

Section	Technical Skills		Business skills		People Skills		Leadership Skills		Integration	Total
1	Standard costing and labour mix variance	10							3	25
	Accounting treatment of a potential business acquisition	12								
2	Time series analysis and its usefulness to the business	13								25
	Analysis of working capital position	12								
3	Activity-based costing	12	Business process re-engineering	13						25
4	Relevant costing decision	5			Relevant costing decision	8	Retention of skilled staff	6		25
					Retention of skilled staff	6				
<b>Total marks available for each competency</b>		<b>64</b>		<b>13</b>		<b>14</b>		<b>6</b>	<b>3</b>	<b>100</b>