

OPERATIONAL CASE STUDY FEBRUARY 2018 EXAM ANSWERS

Variant 3

Marking Guidance

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The following marking guidance is based on Operational Case Study Exam February 2018, Variant 3.

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	Relevant costing for a one-off contract	12							3	25
	Working capital management	10								
2	Decision making with uncertainty	4	Advantages and disadvantages of outsourcing	13	Decision making with uncertainty	8				25
3	Accounting for non-current assets and grants	12								25
	Activity-based costing and cost drivers	13								
4	Fixed production overhead variances	13			Purpose and benefits of appraisals	6	Purpose and benefits of appraisals	6		25
Total marks available for each competency		64		13		14		6	3	100