



OPERATIONAL CASE STUDY MAY 2018 EXAM ANSWERS

Variant 4

Marking Guidance

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The following marking guidance is based on Operational Case Study Exam May 2018, Variant 4.

The questions and suggested answer for this variant can be found [here](#).

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	CVP analysis and choosing a supplier Treatment of development costs in the financial statements	6 12	CVP analysis and choosing a supplier	4			CVP analysis and choosing a supplier	3		25
2	Decision tree and expected values Identification and treatment of an associate investment in the financial statements	8 13	Decision tree and expected values	2			Decision tree and expected values	2		25
3	Marginal and full cost-plus pricing	13	Marketing mix	6	Marketing mix	6				25
4	Environmental cost of quality reporting	12	CSR	3	CSR	7			3	25
Total marks available for each competency		64		15		13		5	3	100