



OPERATIONAL CASE STUDY MAY 2018 EXAM ANSWERS

Variant 5

Marking Guidance

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The following marking guidance is based on Operational Case Study Exam May 2018, Variant 5.

The questions and suggested answers for this variant are available [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	Activity-based budgeting	13								25
	Treatment of refurbishment costs in financial statements	12								
2	Limiting factor analysis	3	Limiting factor analysis	9			Identification of operating segments in the financial statements	2		25
	Identification of operating segments in the financial statements	11								
3	Quality indicators and cost of quality	12	Customer loyalty scheme and CRM system	3	Customer loyalty scheme and CRM system	7			3	25
4	Sales planning and operational variances	13	Staff incentive scheme	3	Staff incentive scheme	6	Staff incentive scheme	3		25
Total marks available for each competency		64		15		13		5	3	100