



OPERATIONAL CASE STUDY NOVEMBER 2018 EXAM ANSWERS

Variant 1

Marking Guidance

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

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	13								25
	Impact of selling assets on accounting and taxable profit	12								
2	Rolling budgets	9	Impact on the finance function	6	Impact on the finance function	7	Rolling budgets	3		25
3	Limiting factor analysis	4	Limiting factor analysis	7	Induction of employees	5	Limiting factor analysis	2	3	25
			Induction of employees	4						
4	Cost of quality	12								25
	Accounting for pension plans in the financial statements	13								
Total marks available for each competency		63		17		12		5	3	100