



## **OPERATIONAL CASE STUDY NOVEMBER 2018 EXAM ANSWERS**

### **Variant 4**

### **Marking Guidance**

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

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	Break-even analysis	6	Break-even analysis	5	Factors for a successful strategic alliance	8	Break-even analysis	2		25
			Factors for a successful strategic alliance	4						
2	Decision making with risk	12					Accounting for operating segments	3	3	25
	Accounting for operating segments	10								
3	What-if analysis	12	CSR	6	CSR	4				25
4	Variance analysis	13								25
	Accounting treatment of a 30% investment in another entity	12								
<b>Total marks available for each competency</b>		<b>65</b>		<b>15</b>		<b>12</b>		<b>5</b>	<b>3</b>	<b>100</b>