



OPERATIONAL CASE STUDY NOVEMBER 2018 EXAM ANSWERS

Variant 5

Marking Guidance

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

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	Variance analysis	13			Accounting for changes in useful economic life of PPE	4	Accounting for changes in useful economic life of PPE	2		25
	Accounting for changes in useful economic life of PPE	6								
2	Relevant cost analysis	6	Outsourcing	7	Outsourcing	5	Relevant cost analysis	3		25
			Relevant cost analysis	4						
3	Environmental cost of quality	12	Sustainability in operations	6	Sustainability in operations	4			3	25
4	Zero-based budgeting	12								25
	Cash budgeting and measures to deal with a cash deficit	13								
Total marks available for each competency		62		17		13		5	3	100