



## **CGMA MANAGEMENT CASE STUDY FEBRUARY 2019 EXAM ANSWERS**

### **Variant 3**

### **Marking Guidance**

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The following marking guidance is based on CGMA Management Case Study Exam February 2019, Variant 3

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	Discuss impact of investment on WACC	12	Discuss impact of change on value chain	12					1	25
2			Discuss challenges associated with setting transfer prices	12			Advise on management of internal conflicts	12	1	25
3	Advise on suitability of TARA and recommend accounting treatment	11			Discuss responsibility for industrial accident arising from staff negligence	12			2	25
4	Evaluate approach taken to investment appraisal	12			Evaluate arguments concerning asset lives for depreciation	5	Evaluate arguments concerning competitor analysis	6	2	25
		35		24		17		18	6	100