

This document should be read in conjunction with the examiner’s suggested answers and marking guidance.

### **General comments**

This paper was based on a pre-seen scenario which described a company in the fast food industry. The scenario was made available in advance of the exam and five variant papers were set, each presenting additional scenario-based information and setting four tasks to be completed. Each task was split into two or three specific elements.

The industry is interesting and information on this industry and on the sale of pizzas is widely available.

Overall, the standard of answers presented was significantly lower in many cases than in the August and November 2015 exam sessions, there were many very short and incomplete solutions. As with the November case study, the strongest answers were properly applied to the scenario.

There were some very short answers to the case study and some candidates did not seem to know much about the industry or the company. Given that the pre-seen material had been available for several weeks prior to the exam, this was disappointing. There were also answers which had been learned and even though the question was different just wrote a prepared answer which was not related to the unseen case.

Some candidates demonstrated an alarmingly poor understanding of several syllabus areas, including material that is clearly ‘core’, such as the value chain, balanced scorecard, ratios and share prices. This was clearly very disappointing. There were also some excellent solutions where candidates were well prepared and made excellent attempts at answering what was asked.

### **Summary**

The standard of scripts varied very widely this diet. There were some reasonably good scripts submitted by candidates who had clearly prepared well, made good use of the pre-seen material and were technically competent. At the other end of the spectrum were some very poor papers, where candidates had written very little, and did not always demonstrate understanding of the requirements. Some weaker candidates had clearly revised specific topics and were determined to work them into their answers despite the fact that they were really not relevant.

**Variant 1**

	<b>Designed to test ability to:</b>	<b>Competency being tested:</b>	<b>Syllabus lead learning outcome:</b>
<b>Task 1</b>	Advise on value chain Advise on staff involvement in creating value	Technical skills People skills	P2 (A1) – evaluate techniques for analysing and managing costs for competitive advantage
	Recommend on low-cost versus product differentiation	Business skills	E2 (A1) – discuss developments in strategic management
<b>Task 2</b>	Supply chain	People skills	P2 (D2) – discuss management's responsibilities with regard to risk
	Ethics	People skills	P2 (D2) – discuss management's responsibilities with regard to risk
	Accounting issues	Technical skills	F2 (B1) – produce primary consolidated financial statements, incorporating accounting transactions and adjustments, in accordance with relevant international accounting standards, in an ethical manner
<b>Task 3</b>	Relax targets	Leadership skills	P2 (B1) – discuss decision making in responsibility centres
	Realistic targets	Technical skills	E2 (B2) – discuss the hard and soft aspects of people and organisational performance
	Balanced scorecard	People skills	P2 (B2) – discuss issues arising from the use of performance measures and budgets for control
<b>Task 4</b>	Impact on financial statements	Technical skills	F2(B2) – demonstrate the impact on the preparation of the consolidated

			financial statements of certain complex group scenarios
	Supply chain	People skills	E2 (C1) – discuss the effectiveness of organisational relationships
	Net present value	Business skills	P2 (C1) – evaluate information to support project appraisal

## Comments on performance

### Task 1

Candidates had a clear understanding of the value chain, but tended not to adapt their knowledge in response to the scenario. There was a failure to recognise the basic nature of the business, which offers a simple product manufactured from simple ingredients for consumption on the premises. There was a tendency to offer a detailed summary of the value chain as described in study materials.

Candidates tended to pick up marks for appreciating the role of restaurant staff in contributing to the generation of value through attracting repeat custom.

The discussion of low-cost versus product differentiation varied significantly in terms of quality of answers. Better candidates recognised that Pizzatime was already pursuing a differentiation strategy and that it was doing so successfully. This requirement effectively followed on from the previous discussion of value chains by asking how the company might create value and product differentiation appears to be a more effective and less risky alternative to low cost. Marks were awarded to candidates who argued in favour of low-cost, but that was the more difficult argument to make and so it was a difficult recommendation to justify.

### Task 2

Changes to the supply chain were generally discussed in a clear and effective manner. Candidates were able to offer sensible suggestions for reducing this threat. There was a common suggestion that Pizzatime might move away from a just-in-time approach to managing ingredients, which may be an excessive response but it was generally explained in terms of costs versus benefits and the discussion was generally helpful.

Most answers recognised that Pizzatime ought to make a full admission and apologise. Customers are more likely to be reassured by such a response. The few candidates who argued that the company ought to deny everything struggled because it was a difficult position to justify, even from a purely commercial point of view. Many candidates suggested practical responses such as the provision of discount vouchers to encourage customers to continue their support. Answers were generally practical and well developed.

Answers were of variable quality with respect to the accounting treatment. There was a tendency to repeat the recognition rules set out in IAS 37, often with little linkage or application to the scenario. The question required some application of that material to the scenario. It was acceptable to rehearse alternative treatments, such as reporting a contingent liability, but there had to be some justification for stating why the rules set out in the standard might permit such a treatment.

### Task 3

Answers to the question of whether to relax managers' targets tended to be somewhat one-sided. Better answers tended to recognise that fairness to staff and the need to encourage them had to be balanced against the bigger question of controlling costs and reducing motivation. Better candidates recognised that there was a need to maintain some pressure on the restaurant managers if only to prevent even more sales being lost because of easy revenue targets.

The question of how to set targets also gave better candidates the opportunity to distinguish themselves. Again, better candidates used logic to simplify this task, with some splitting the reporting period into three parts: the period before the closure, the closure itself and the period after. Good answers focussed on the latter period because that could still be influenced. The payment of a partial basis for the first part of the quarter could also be justified as reducing the threat of demotivating managers by ignoring their hard work and success before the scandal broke.

Answers to the final part tended to be weak because they tended to focus on the description of the balanced scorecard rather than the requirement as set. There is very little point in summarising study materials without actually answering the question.

### Task 4

This was generally answered well, although many candidates focussed either on the long-term impact on the consolidated statement of profit or loss, with very little reference to the immediate gain or loss on disposal of the subsidiary. There was also a tendency to omit the overall impact on the ongoing profits. If Pizzatime buys in dough from a third party then it will have a very different pattern of costs than if the dough is manufactured in-house. Many candidates focussed their entire answer on the 10% interest that is being retained and explained why such an investment was unlikely to result in an associate company. While that latter argument was valid, it was a little contrived.

Very little was said about the management of the supply chain. Better candidates discussed the differences in terms of costs and benefits and also the opportunity for managing quality because of the ease with which a supplier can be replaced under the new arrangement.

Answers to the final part tended to ignore the basic facts being presented. The sale of the subsidiary would effectively bring in cash and that would then be followed by a steady outflow, with Pizzatime having to buy dough from a third party rather than making it and bearing the cost price. That leaves what is essentially a typical project appraisal, albeit one in which there is an initial inflow followed by a series of outflows.

**Variant 2**

	<b>Designed to test ability to:</b>	<b>Competency being tested:</b>	<b>Syllabus lead learning outcome:</b>
<b>Task 1</b>	Evaluate current strategic aims	Technical skills	E2 (A1) – discuss developments in strategic management
	Identify potential opportunities	Leadership skills	P2 (A1) – evaluate techniques for analysing and managing costs for competitive advantage
<b>Task 2</b>	Evaluate learning curve issues	Technical skills	P2 (A1) – evaluate techniques for analysing and managing costs for competitive advantage
	Advise on project implementation	Business skills	E2 (D2) – discuss the concepts involved in managing projects
<b>Task 3</b>	Evaluate related party relationship	Technical skills	F2 (B3) – discuss the need for and nature of disclosure for related parties
	Evaluate conflict between groups of employees	People skills / Leadership skills	E2 (C2) – discuss management tools and techniques in managing organisational relationships
<b>Task 4</b>	Evaluate board's performance	Business skills	F2 (C1) – evaluate the financial performance, financial position and financial adaptability of an incorporated entity
	Advise on managers' remuneration	People skills	P2 (B3) – evaluate issues arising from the division of the organisation into responsibility centres.

## Comments on performance

### Task 1

Task 1 began with a request to clarify alignment with current strategy and went on to ask for an outline of difficulties in predicting profitability. There was good understanding shown by many candidates coming from the pre-seen to link to Pizzatime strategic objectives with most candidates recognising some correlation between at least two of the three stated objectives, strong growth, returns on capital, increased revenue and adapting to customer requirements.

The second part was rather less well answered. There was a general vagueness about how to identify profitability, apart from identifying the lack of existing market knowledge or experience, some candidates suggested analysis of the competition, or trialling in pilot areas.

Again the choice of vehicles and methods or location of production was scantily covered with almost no consideration of potential conflict between restaurant and delivery staff.

### Task 2

Task 2 opened with requesting actions to outline the learning curve implications and continued with request for a definition of major stages in the project implementation.

There was a fairly clear demarcation here between candidates who knew the mechanisms of the learning curve and those who just waffled. The best candidates were able to apply the theory in context and highlight difficulties in load balancing of uneven demand not restricted by numbers of seats available in the restaurant.

The main element of establishing the learning rate, was done well by some candidates and very badly by others. The better candidates identified the steps in the process which are fixed (eg. overtime) against those manual interventions which can be improved. Very few highlighted the co-ordination task and scheduling difficulties in passing control, restaurant to delivery, this is a major practical issue!

The second part of Task 2 related to the major stages in the project implementation.

This in general was rather less well answered. Some dropped into simply listing project stages without any context whatsoever and very use of the scenario. There were lots of vague references to PRINCE2 methodology and Gantt charts and few pragmatic approaches to lessons learned being passed quickly out to other establishments.

Very few candidates dealt in any detail with the software implementation process or testing, again there was an assumption here that all would work seamlessly although the better candidates did highlight the need to train staff in the interface and to allow prioritisation of orders to meet time restrictions.

### Task 3

Task 3 introduced conflict of interest as it was revealed that the wife of the marketing director owns the company chosen to carry out the Pizza delivery. Does this constitute a related party transaction and whether, or not, would Pizzatime be required to disclose it, specifically if not, should we do so anyway.

A secondary conflict is introduced dealing with remuneration differentials between restaurant and delivery staff, asking how to resolve them given that we cannot simply increase wages.

The majority of candidates were broadly aware of the requirements for IAS 24 related party transactions and disclosure rules. These were quickly applied to give a fairly robust case for disclosure. The better candidates gave some additional detail and consideration of other background factors not given in the exam material as to the actual conduct of any tendering process.

The second part of the question relating to resolving conflict at ground level on staff pay levels between different job functions was on the whole reasonably answered. Many suggested all sorts of incentives for restaurant staff, the poorer ones being simplest broadcast of perks, the better ones linking to performance and bonus schemes.

### Task 4

Task 4 was a two part question which related to bonus payments; firstly directors linkage with revenue and whether a six month forecast indicates excellent performance. The second part questions whether restaurant managers were justified in not accepting responsibility for home delivery elements.

As ever, the introduction of a set of figures gave candidates an opportunity to make some analysis resulting in either good perceptive views of what is being forecast or some wildly inaccurate presumptions. The better candidates dealt promptly with the fact that this was a forecast only and went on to deal with the implications of the forecast being true with potential for misleading aspects of initial marketing activities and suchlike. However, very few commented on the sustainability of this growth, or the likely competitive response to what is, after all, a one-shot improvement.

On the subject of operational bonuses and the refusal of restaurant managers to accept responsibility for the delivery service, the poorer students were in broad agreement that the managers should not be targetted on something that they do not directly control. Better candidates went on to show that the managers had full control up to the point of release to the delivery staff.

### Variant 3



	<b>Designed to test ability to:</b>	<b>Competency being tested:</b>	<b>Syllabus lead learning outcome:</b>
<b>Task 1</b>	Evaluate potential for an overseas expansion	Business skills	E2 (A2) – analyse the relationship between different aspects of the global business environment
	Evaluate performance of foreign operation	Technical skills Leadership skills	F2 (C1) – evaluate the financial performance, financial position and financial adaptability of an incorporated entity
<b>Task 2</b>	Evaluate assumptions underlying project appraisal	Technical skills	P2 (C1) – evaluate information to support project appraisal
	Advise on project management issues	Business skills	E2 (D2) – discuss the concepts involved in managing projects
<b>Task 3</b>	Evaluate sensitivity of performance	Technical skills Leadership skills	P2 (D1) – analyse information to assess its impact on long-term decisions
	Evaluate currency issues associated with financial reporting	Technical skills	F2 (B2) – demonstrate the impact on the preparation of the consolidated financial statements of certain complex group scenarios
<b>Task 4</b>	Evaluate impact of national culture on business	People skills	E2 (B2) – discuss the hard and soft aspects of people and organisational performance
	Recommend reporting system	People skills Leadership skills	P2 (B2) – discuss issues arising from the use of performance measures and budgets for control

## Comments on performance

### Summary

The standard of scripts was quite mixed. Better candidates attempted the tasks well and scored clear passes. But there were also a number of very incomplete attempts and scripts which scored poorly because the candidates did not answer the questions posed, covering the topics they had revised instead. Generic answers which were not tailored to the specifics of the case study also limited marks for some candidates.

### Task 1a Predicting demand

This task began by asking the candidate to consider the challenges associated with predicting market demand for Pizzatime in C-land and how these challenges might be overcome.

Many candidates answered this section very well, and marks were, on the whole, quite high, but some discussed the challenges associated with international expansion, rather than the specifics of predicting market demand. Some also considered the challenges appropriately but did not address how they could be overcome.

### Task 1b Performance of restaurant

Candidates were then asked whether the figures provided suggested that the C-land restaurant was underperforming, whether it was fair to blame the manager for any underperformance and the implications of foreign currency translation.

In general this section was quite well answered, with good identification of the business issues involved. However relatively few candidates made good use of the numbers provided, which was disappointing.

### Task 2a Projections

Candidates were presented with some NPV calculations and asked for their views on the validity of the assumptions underlying them. They were specifically instructed to ignore the arithmetic and appropriateness of the discount rate.

Some candidates stated that they were going to ignore the instruction as the discount rate should be debated, which was not good exam technique. Whilst some candidates did well in this section, others adopted rather a scattergun approach, listing all the

assumptions and saying that they should be checked rather than addressing fewer key issues in more depth, which would have displayed better technical knowledge.

### **Task 2b Project management**

Candidates were asked about the specific project management issues arising from the implementation of this project, and what should be done to ensure its success. Despite the instruction to discuss the specific issues of this project, a disappointing number of candidates wrote in very general terms about project management without linking their points to the case presented.

### **Task 3a Sensitivity analysis**

For this task candidates were asked about the issues associated with a potential franchisee conducting analysis around key sensitive variables, and how the possibility of demotivation of franchise development staff could be addressed.

Relatively few candidates used any numbers to illustrate their comments. Many comments on demotivation were very generic and did not address the specifics of this scenario.

### **Task 3b Consolidation issues**

Candidates were asked about the impact of currency movements on Pizzatime's consolidated financial statements.

Many candidates failed to demonstrate technical knowledge of the accounting treatment in this section, although more general issues around the impact of currency movements were better addressed.

### **Task 4a National culture**

Candidates were asked to discuss how big an impact national culture can have on business practices, and whether agreeing to permit franchisees to set their own employment terms was unethical.

Many candidates performed extremely well in this section, demonstrating good understanding of the potential impact of national culture

### Task 4b Reporting and monitoring

Finally candidates were asked to explain what reporting systems might be put in place to ensure that staff are appropriately treated, and how this monitoring could be made effective.

Answers here ranged from very good responses, making appropriate suggestions, to poor responses stating that monitoring is important, but not demonstrating a knowledge of reporting systems.

#### Variant 4

	Designed to test ability to:	Competency being tested:	Syllabus lead learning outcome:
<b>Task 1</b>	Analyse financial data	Technical skills	F2 (C1) – evaluate the financial performance, financial position and financial adaptability of an incorporated entity
	Recommend improvements using value chain	Business skills	P2 (A1) – evaluate techniques for analysing and managing costs for competitive advantage
<b>Task 2</b>	Advise on competitor and customer analysis	Business skills Leadership skills	P2 (D2) – discuss management's responsibilities with regard to risk E2 (A2) – analyse the relationship between different aspects of the global business environment

	Evaluate downside risks of changing product	Technical skills	E2 (A2) – analyse the relationship between different aspects of the global business environment
<b>Task 3</b>	Evaluate risks and benefits of outsourcing	People skills Leadership skills	P2 (D2) – discuss management’s responsibilities with regard to risk E2 (C1) – discuss the effectiveness of organisational relationships
	Evaluate ethical implications of aggressive accounting	Technical skills	F2 (B1) – produce primary consolidated financial statements, incorporating accounting transactions and adjustments, in accordance with relevant international accounting standards, in an ethical manner
<b>Task 4</b>	Evaluate price skimming strategy	Technical skills Business skills	P2 (C2) – discuss pricing strategies and their consequences
	Recommend change management issues	People skills	E2 (D1) – advise on important elements in the change process

## Comments on performance

### Task 1

Many candidates provided a good analysis of the financial data as they followed the requirement in defining the ROCE and earnings growth figures first and then explaining why there were differences between the two companies' figures. Candidates were good at discussing the difference in the gross profit margin, appreciating that the restaurant business would be able to charge more for the pizzas than the takeaway. Weaker candidates were very poor. Some didn't seem to read the question requirement carefully enough and decided to comment on each of the figures provided in the table even though they were not specifically asked for, they also showed almost no understanding of the ratios, which was disappointing.

For the second part of the question candidates were supposed to use Porter's value chain model to discuss ways that profitability could be improved. There were some good responses to this. Weaker candidates clearly didn't know Porter's value chain in full so only part answers were achieved or some candidates discussed Porter's 5 forces instead. There were also candidates that instead of discussing Porter's value chain model to discuss ways to make cost savings instead looked at how to improve profitability by looking at different revenue strategies. Unfortunately this didn't fully meet the question requirement so marks were limited for these answers.

### Task 2

There were some good suggestions, from many candidates, on sources of competitor and customer analysis with most candidates picking up reasonable marks for these two sections. Some of the weaker candidates discussed whether bringing in the new pizzas would be a good idea, so tried to give the advantages of doing so in terms of discussing what customers may want and the effect on the competitors. As a result the sources of information were not discussed so marks were limited. Some candidates discussed the Ansoff matrix, Porter's 5 forces or Porter's diamond here too which again were not answering the question set.

The other area of weakness here was the discussion of Big Data with many candidates not getting much further than saying it was a large amount of data, although many did discuss the three Vs. Candidates were then asked to discuss the downside risks and this was often very well answered.

### Task 3

Most candidates were very familiar with outsourcing and could happily discuss the main issues that arise when taking the decision as to whether to outsource or not. While many talked about cost, core competencies, the outsourcer being an expert, losing control and developing an SLA weaker candidates didn't discuss the implications of doing the job in-house.

The next requirement was to discuss the ethical issue arising in relation to extending the depreciation of the hardware. There were some very good answers with the best candidates discussing not only the accounting standards and the impact on the shareholders

and auditor, but also when discussing the ethical side they cited each of the principles ie. integrity and explained how doing this would fail that principle by not being honest and relating it to the scenario.

#### Task 4

Candidates were asked to discuss the strategy of charging high prices initially for the new menu. Most candidates were happy to discuss the impact of a high pricing strategy on the current core market of families usually suggesting that the strategy wasn't suitable. Better candidates also considered wider factors such as shareholders / market expectations from the new strategy. Some candidates moved a little away from, the requirement and discussed every method of pricing they could think of ie skimming, premium pricing, target cost, cost plus and so on, with a paragraph on each. The question had not asked for this.

For the second part of the requirement candidates discussed the impact of the new ordering system in terms of redundancies and discussed the impact. As part of the discussion candidates realised that they had to communicate with the staff, train them to use the new devices and get them to participate, so scored quite well for over-coming resistance, but this was often quite brief and was often all that was discussed. Better candidates tried to give business advice in terms of maybe training staff in other areas of the business to see if (the better staff) could be used elsewhere rather than just making them redundant, and they discussed things such as the impact on morale.

#### Variant 5

	<b>Designed to test ability to:</b>	<b>Competency being tested:</b>	<b>Syllabus lead learning outcome:</b>
<b>Task 1</b>	Evaluate new business proposal	Business skills Leadership skills	E2 (A2) – analyse the relationship between different aspects of the global business environment
	Evaluate accounting rate of return	Technical skills	P2 (C1) – evaluate information to support project appraisal
<b>Task 2</b>	Evaluate cash flow analysis	Technical skills	P2 (C1) – evaluate information to support project appraisal
	Evaluate use of WACC in project appraisal	Technical skills	F2 (A2) – calculate a weighted average cost of capital (WACC) for an incorporated entity

	Evaluate conflict between performance measures	Business skills	P2 (A1) – evaluate techniques for analysing and managing costs for competitive advantage
<b>Task 3</b>	Recommend equality and diversity practices	People skills Leadership skills	E2 (B1) – discuss the concepts associated with managing through people
	Recommend approach to target setting	Technical skills Business skills	P2 (B2) – discuss issues arising from the use of performance measures and budgets for control
<b>Task 4</b>	Advise on customer value analysis	Business skills People skills	P2 (A1) – evaluate techniques for analysing and managing costs for competitive advantage
	Recommend approach to staff motivation	People skills Leadership skills	E2 (C2) – discuss management tools and techniques in managing organisational relationships



## Comments on performance

### Task 1

The first part of the task is asking whether the new all day opening is in line with strategic objectives and the second part is about the use of ARR.

The first part was done reasonably well with many candidates coming up with good suggestions on growth rates and meeting changing customer requirements. Some were very vague, but even then candidates did manage to pick up marks in this section.

The second part on ARR was not done well. All some candidates could say was that NPV would be better and they needed to have good measures of cash flow. Part of the discussion should have discussed that ARR uses profits not cash flow. ARR is determined by the accounting assumptions made and this was not discussed by many candidates. One off expenditure did not feature in many answers either which was disappointing. The final conclusion should have been that ARR is likely to give a distorted view of the value created by the venture and should not be used as the basis of the investment decision, many candidates thought it was excellent and should be used which was disappointing.

### Task 2

The first question was about the relevance of the cash flows identified by Bilal in the attached spreadsheet, the second question was about the use of the 12% required rate of return in evaluating this proposal and the final part was whether or not the company should be concerned about the apparent contradiction in the results of the ratio analysis.

This task was answered quite badly, which was surprising.

The first question on the relevance of cash flows was very poor, the only issue raised by candidates was the consultant's fee which some correctly identified as being a sunk cost. Very few candidates could come up with any costs that were missing and given that the suggestion is for longer opening it should have been obvious that some costs would increase. This demonstrates an inability to think about practical business issues.

The next section on WACC was better but the answers were almost all the same generic answers on the topic with no application to the case. Few candidates mentioned risk which was surprising, the risks are higher for all day opening so WACC should be increased when evaluating the proposal.

The final part on the ratios was generally poor. The quality of the answers was not good, many answers were very brief and barely said anything apart from a fall in profit is bad.

Few candidates discussed all three ratios many missed out the asset turnover and the ones that did could not say much at all. Ratios are a very basic tool for accountants and it is surprising how many candidates could not discuss three ratios well.

### Task 3

The first part of the task was about equality and diversity practices and the second part was on how to implement targets for individual restaurants.

The first part was done quite well by most candidates, which was good, many people however did not mention the advert for disabled staff, which was disappointing. Generally most candidates made very good attempts at this part of the question.

The second part was not done as well, as people just trotted out very standard lists of KPIs for restaurants, rather than thinking about the fact it was a new venture for the company. Few candidates mentioned the problems of setting targets from scratch for a new venture. Very few candidates discussed possible differences between restaurants, such as location, competitors and closeness to schools or businesses. The candidates seemed to have answers prepared on KPIs and in many cases just quickly wrote a bullet point list of KPIs with very little thought.

### Task 4

The first part was based on value analysis in order to decide whether or not to keep the play area and the second part was how we can get staff to improve service levels. The first part was not done well with many people giving disjointed answers that just mentioned everything they could think of about value and not really applying it to the question. Customer numbers within each customer group will change with the removal of the play area and the impact of this change cannot be predicted. It is the CHANGE in customer numbers and customer profitability that is relevant to the decision rather than the current customer analysis. Most candidates just discussed the value of the present customers and did not consider possible impacts of the changes.

The second part on the other hand was done very well with lots of candidates coming up with sensible ideas on motivating staff. Staff training was mentioned by most candidates as were bonuses.

### Tips for future candidates

There are a number of key points to take into account when preparing for future management level case study examinations, as follows:

Candidates must make better use of the opportunity to gain familiarity with the pre-seen material. It is not necessary to memorise the material or to become an expert in the industry, but candidates should develop an understanding of the business.

Questions give explicit instructions as to what is required and marks will not be awarded for anything that has not been requested. In particular, essays on the theory underlying the problem at hand are unlikely to score well if the question asks for a response to a particular issue arising from a scenario.

With the time constraints in place candidates can only spend a limited amount of time on each task. Therefore, it is essential that candidates focus on making the points that they are most confident of early in their answer before they run out of time.