

MANAGEMENT CASE STUDY MAY 2017 EXAM ANSWERS

Variant 3

Marking Guidance

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The following marking guidance relates to variant 3 of the May 2017 Management level case study exam.

<https://connect.cimaglobal.com/resources/may-2017-management-case-study-exam-variant-number-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 the value chain	12	Discuss Five Forces Model	12			1	25
2	Discuss accounting treatment of goodwill	12			Discuss change management issues at a new subsidiary	12			1	25
3	Discuss transfer pricing	12	Discuss performance evaluation	6			Discuss performance evaluation	5	2	25
4	Discuss financial reporting	12					Discuss risk management	11	2	25
		36		18		24		16	6	100