

CGMA MANAGEMENT CASE STUDY NOVEMBER 2018 EXAM ANSWERS

Variant 4

Marking Guidance

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The following marking guidance is based on Gateway 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	Explain target costing in relation to a new product Explain the business risks associated with product development	8 4	Discuss key generic strategies Explain the business risks associated with product development	4 4			Discuss key generic strategies	4	1	25
2	Explain the accounting treatment of related parties	12			Describe alternative pricing strategies	8	Describe alternative pricing strategies	4	1	25
3	Analyse financial performance and position Describe the usefulness of competitor data	8 4	Analyse financial performance and position Describe the usefulness of competitor data	4 7					2	25
4			Discuss behavioural consequences of performance measurement	6	Discuss behavioural consequences of performance measurement Discuss conflict management	6 5	Discuss conflict management	6	2	25
		36		25		19		14	6	100