

## Tutor mark plan SBM – November 2018

Question 1 – Ketch			
Question 1 – Ketch	MAX	HEAD ROOM	Mark analysis
<b>1.1</b> Sale of Mumbai operations: <ul style="list-style-type: none"> <li>• Benefits and risks</li> <li>• FR implications</li> </ul>	18	20	<b>4</b> Calcs & discussion of calcs <b>7</b> Benefits & risks (discussion)  <u>Financial reporting</u> <b>4</b> Impairment calcs <b>5</b> IFRS 5 (including disposal group)
	10	11	<b>4</b> Calculations <b>6</b> Discussion  <b>1</b> Conclusion
<b>1.3</b> Share buy-back: <ul style="list-style-type: none"> <li>• Share price factors</li> <li>• Benefits and problems</li> </ul>	10	11	<b>4</b> Share price factors <b>7</b> Benefits & problems (discussion)
<b>1.4</b> Corporate bonds: <ul style="list-style-type: none"> <li>• Benefits and risks</li> <li>• Views of Zoe and Sue</li> </ul>	10	11	<b>4</b> Bond yields calcs <b>4</b> Benefits & risks (discussion) <b>3</b> Zoe and Sue's views
<b>1.5</b> Recommend which of three proposals.	4	4	<b>4</b> Recommendations with reasons.
<b>1.6</b> Ethics	8	9	<b>4</b> Implications for Rohit & Katy <b>2</b> Implications for GRC <b>3</b> Actions for GRC
<b>TOTAL MARKS</b>	<b>60</b>	<b>66</b>	

## Question 2 – Zeta plc

	MAX	HEAD ROOM	Mark analysis	
<b>2.1</b> Analyse and evaluate the financial performance of Zeta	12	13	<b>5</b> Data analysis numbers <b>7</b> Data analysis discussion <b>1</b> Conclusion	
<b>2.2</b> Digital marketing strategy and data analytics	10	11	<b>3</b> Insights from IT consultant <b>3</b> Digital marketing <b>3</b> Data analytics <b>2</b> Conclusion (relating to brand)	
<b>2.3</b> Ski Gear: <ul style="list-style-type: none"> <li>• Methods - brand value</li> <li>• Financial reporting               <ul style="list-style-type: none"> <li>○ Shares purchased</li> <li>○ Brand purchased</li> </ul> </li> <li>• Due diligence for brand</li> </ul>	18	20	<b>5</b> Brand value (either (i) IFRS 13 approach or (ii) research; cost; prem price; economic model) <b>6</b> Financial reporting ( <i>Brand treatment only</i> ) <b>9</b> Due diligence	
<b>TOTAL MARKS</b>	<b>40</b>	<b>44</b>		