IQM4011

LEVEL 4 · GROUP COURSEWORK

Staff marking and administration guide

IQM4011 A2 · BrightPath Foods Ltd · 2026-S sample assessment

Assessment
IQM4011 A2

Sample set
2026-S

Status
SAMPLE ASSESSMENT

Response length
3,000 words per group, excluding the reference list and appendices

Total marks
100

Release timing
at coursework release

1. Administration and evidence

Assessment	Control
Type	Group management accounting case assignment
Weighting and total	40% of module; 100 marks
Group and length	3–4 students; 3,000 words per group, excluding reference list and appendices
Submission	Group report, completed formula workbook, contribution record and AI Use Declaration Form
AI condition	Level 2 AI Planning: assessed calculations, technique selection, analysis, evaluation, recommendations and report content are the students' own work

Issue the candidate brief, its blank working workbook and the IQM4011 A2 AI Use Declaration Form together. The assignment is open-resource; case data, financial schedules and independently selected/read sources are permitted. The candidate workbook is a blank template, not a worked answer.

Require formula-linked calculations, transparent inputs and units, visible assumptions, a reconciliation/check and a board-facing report that integrates the digital outputs. Retain the group contribution record and AI declaration with the submission. At least one group member certifies the declaration for the group; individual accountability remains. If a viva may affect an individual result, use the authorised programme process and retain the evidence for moderation.

Mark only evidenced work. A prose claim that a workbook was prepared, or pasted figures without workings, does not demonstrate AO2 digital-tool competence. The separate internal worked workbook is an arithmetic and formula-reference aid for staff; it is not a student exemplar to distribute or an automatic mark award.

2. Criterion allocation and marking focus

Use the module-guide AO1–AO4 criteria. The indicative suballocations below support consistent marking; they do not add marks beyond each criterion. Award method credit, accept equivalent valid conventions when explicitly defined, and apply error-carried-forward without double penalising one arithmetic slip.

Criterion	Marks	Evidence to credit
AO1 Knowledge and understanding	15	Purpose and assumptions of budgeting/variance methods (5); ROI/RI concepts (4); NPV/payback/sensitivity concepts (4); limits and evidence boundaries (2).
AO2 Application	30	Flexible budget and static/flex/actual bridge (6); material and labour variances (8); overhead and sales measures (5); East/West ROI and RI (4); NPV, payback and downside (5); formula-linked inputs and checks (2).

Criterion	Marks	Evidence to credit
AO3 Analysis	30	Interpret and reconcile performance movements (10); test causes, interactions and controllability (6); compare divisions with limitations (5); interpret investment sensitivity and risk (6); integrate trade-offs (3).
AO4 Evaluation, recommendations and communication	25	Feasible prioritised recommendations (10); ethical, behavioural, sustainability and stakeholder evaluation (7); professional report and reliable source use (5); limitations, conditions and review controls (3).

3. Numerical reference and checks

All amounts below use the supplied fictional case and the displayed discount factors. State the convention used for adverse/favourable variance signs. “Surplus” is after the listed production costs only; no unprovided administration, selling, tax or financing amounts should be invented.

Measure	Reference result	Check or marking note
Static budget surplus	£76,000	5,000 × £18.80 standard variable contribution − £18,000 fixed cost.
Flexible budget, 4,800 units	Revenue £144,000; materials £15,360; labour £28,800; variable OH £9,600; fixed OH £18,000; surplus £72,240	Materials 3,840 kg; labour 2,400 hours.
Actual and bridge	Revenue £141,600; costs £76,322; surplus £65,278; £6,962 adverse to flex; £10,722 adverse to static	Volume £3,760 A bridges static to flex; price £2,400 A plus operating costs £4,562 A bridge flex to actual.
Material variances	Price £792 A; usage £480 A	Combined £1,272 A = £16,632 actual − £15,360 flex.
Labour variances	Rate £1,250 A; efficiency £1,200 A	Combined £2,450 A = £31,250 actual − £28,800 flex.
Other variances	Variable OH £240 A; fixed OH £600 A; sales price £2,400 A; sales volume £3,760 A at standard contribution	Do not include volume again in the flex-to-actual reconciliation.
Divisions	East ROI 14%, RI £24,000; West ROI 16%, RI £27,000	West ranks higher on supplied measures; comparability and controllability remain unproved.
Packing line	PV £185,533; base NPV £5,533; payback 2.92 years; downside NPV −£16,730.96	12% reduction applies to four inflows, not time-zero cost.

4. Interpretation and standardisation

Credit explanations supported by the case while treating causes as hypotheses unless evidenced: supplier terms/quality and waste, overtime/skill mix/downtime, selling-price decisions, and cost controllability. Reward explicit separation of the £3,760 volume effect from the £6,962 flexed shortfall. Do not reward fabricated operating or sustainability facts.

A strong investment answer recognises the modest positive base NPV and the negative specified downside, tests demand, installation, maintenance, quality/safety, cash headroom and alternatives, and recommends conditional approval or further due diligence with clear triggers. A strong performance answer balances ROI/RI with asset valuation, allocations, risk, service quality, food safety and worker impacts.

For AO4, seek a coherent board report, proportionate recommendations, evidence-supported ethical and sustainability discussion, and traceable references. AI planning may be declared; the submitted calculations and judgements must remain the group’s own. Do not assume a blank or fully worked staff workbook proves student authorship.

5. IV and moderation boundary

The numerical reference is a staff standardisation aid, not a pre-marked student submission. Use the actual report, completed workbook, contribution record and AI declaration for any proposed mark. Record criterion-specific reasons for AO1/15, AO2/30, AO3/30 and AO4/25, including formula and reconciliation evidence. Human internal verification, moderation and academic approval remain separate decisions.