Free Mini Mock – Questions

CIMA Operational Case Study – May & August 2026

The examination is structured as follows:

Section number	Time for section (minutes)	Number of tasks	Number of sub task/s	% marks allocated on each sub task
1	45	1	3	(a) 48% (b) 30% (c) 22%
2	45	1	3	(a) 40% (b) 30% (c) 30%
3	45	1	3	(a) 40% (b) 32% (c) 28%
4	45	1	3	(a) 45% (b) 35% (c) 20%

Each section (task) has a number of sub tasks. An indication of mark allocations is shown against each sub task in the text of the question (and summarized in the table above).

This information will be available for you to access during the examination by clicking on the Pre-seen button.

Section 1 (45 mins)

You receive the following email from the Head of Finance.

From: Head of Finance

To: Finance Officer

Subject: Costing, Training & KPIs

At the recent board meeting, the directors discussed whether SoPa should move from its current costing approach to an activity-based costing (ABC) system. At present, restaurant costs are largely analysed as direct costs and restaurant running costs, with limited analysis of the specific activities that drive these costs. The board believes that the current costing approach may not accurately reflect the resources consumed by different menu items and customer services, particularly as some dishes require more preparation time and kitchen resources than others.

Further information regarding restaurant operations is provided in the reference material.

- Explain how an activity-based costing (ABC) approach could be applied within SoPa's restaurant operations and the benefits it may provide. ***[Sub Task (a) - 48%]***

To enhance the quality and manage the costs of our serving operations, we have decided to launch specialized training and development sessions for the font-of-house employees. In line with this initiative, Paolo Perez, the Managing Director, has asked me to deliver a presentation on the training and development program we need to implement. I am busy now.

- Could you please draft me a report on the steps which we need to follow in our training and development program?

[Sub task (b) - 30%]

Further, the directors intend to monitor inefficiencies related to restaurant operations.

- Recommend and justify three KPIs that could be used to identify and track operational inefficiencies within the restaurants.

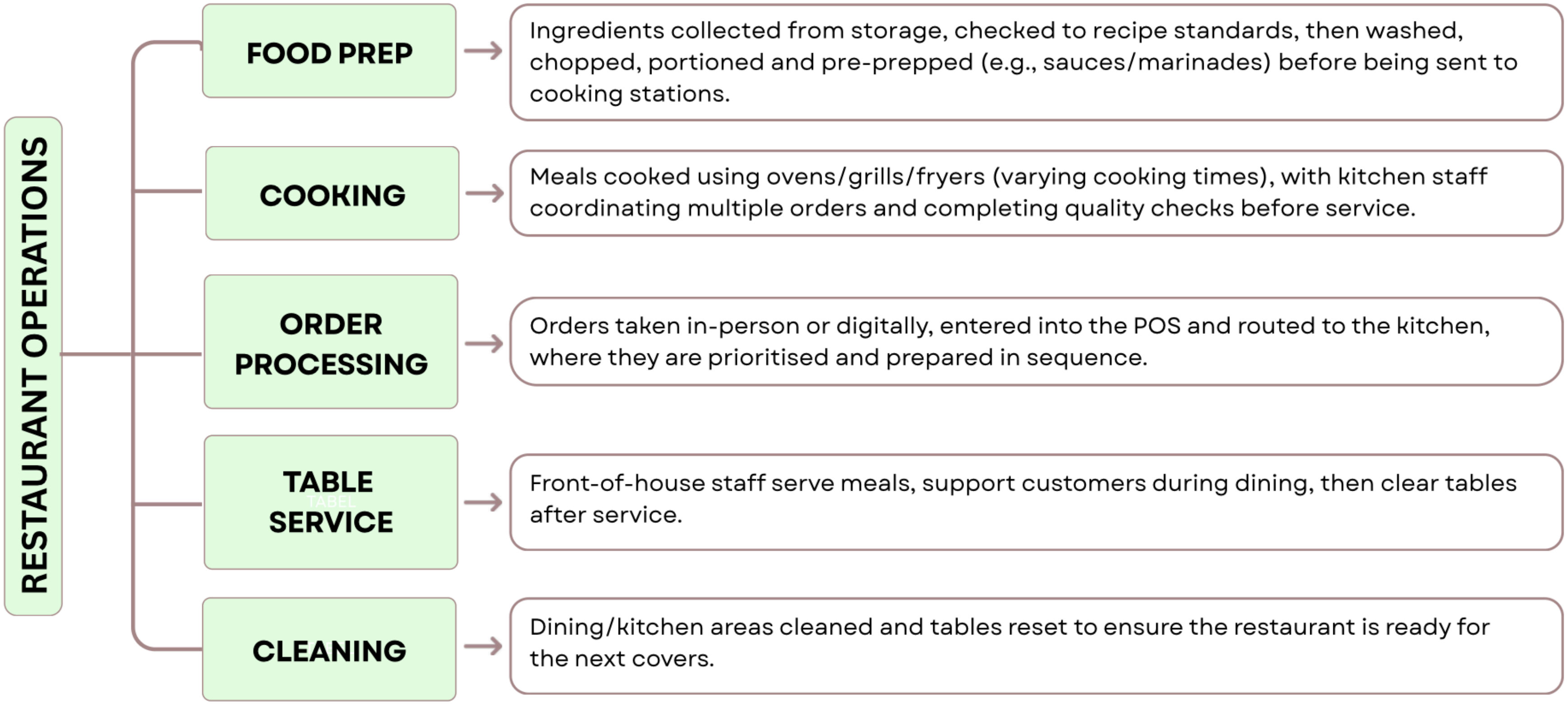
[Sub Task (c) - 22%]

Regards,

HOF

Reference Material

Restaurant Operations Process



Section 2 (45 mins)

You receive the following email from the Head of Finance.

From: Head of Finance

To: Finance Officer

Subject: PPE & KPIs

The Board has decided to automate certain cooking operations by introducing combi ovens, which combine convection heat and steam to cook food automatically. This automation is expected to improve efficiency, reduce reliance on manual labour, and minimise waste. Procurement is currently underway. I have compiled the costs incurred to date, but I am unsure which of these items should be capitalised.

- Could you please give me a brief explanation about the criteria for capitalization of expenditure and the treatment for each of these expenses in the financial statements? Please refer to the information which I have attached with this email (see table 01) in preparing your response. ***[Sub task (a) - 40%]***

Further, we have planned to replace one of the heating elements in a fryer used at the Solt branch. Please see table 02, to gather information about this replacement.

- Describe the length of depreciation for the new heating element. Further, if we decide to depreciate it for 05 years & later realize that we can use it for 10, how can we deal with the change in useful life in our financial statements? ***[Sub task (b) – 30%]***

On an unrelated matter, the success of each restaurant depends heavily on its employees, and labour turnover is typically high within the restaurant industry. In response to this challenge, the Board has decided to monitor employee motivation levels to improve staff retention and service quality.

- Recommend and justify three KPIs that could be used to assess the effectiveness of the HRM policies within SoPa.

[Sub task (c) – 30%]

Regards,

HOF

Reference Material

Table: 01 Costs related to the purchase of combi ovens

Cost Item	Z$
Purchase costs including VAT	2,500,000
Building work required to modify the cooking stations	700,000
Maintenance and service contract cost	80,000
Crew training cost (1)	120,000
Essential modification costs (2)	400,000
Interest costs (3)	74,000

Notes:

1. Kitchen employees will need to attend training sessions top learn how to operate the new equipment.
2. Some of the equipment that were purchased required certain modifications that had to be installed additionally.
3. The equipment was purchased using debt finance, at an interest of 5% per annum.

--------------REFERNECE MATERIAL CONTINUES ON THE NEXT PAGE--------------

Table 02: Cutter blade replacement

A thermostat in a commercial fryer at the Solt branch has failed. This malfunction could disrupt kitchen operations. If it is not resolved quickly, food preparation delays may arise, affecting customer service and sales.

The maintenance team has pointed out that this failure was not unexpected. The thermostat has reached the end of its useful life after prolonged use.

A proposal has been put forward to replace the faulty thermostat at a cost of Z$5,000. The supplier has stated that the replacement component should last for 10 years. However, there is some disagreement within the team. While the supplier is confident about the durability of the component, Tim Jones, Head of Property and Equipment, believes that given the intensity and demands of restaurant operations, it is more likely to last for only 5 years.