



FACULTY/COLLEGE	College of Business and Economics
SCHOOL	School of Accounting
DEPARTMENT	Financial Management
CAMPUS(ES)	APK
MODULE NAME	Management Accounting Strategy 2B
MODULE CODE	MAS2B02
SEMESTER	Second Semester
ASSESSMENT OPPORTUNITY, MONTH AND YEAR	Replacement Final Assessment Opportunity (Supplementary) January 2020

ASSESSMENT DATE	07 January 2019	SESSION	08:00 – 11:00
ASSESSOR(S)	Ms A. Mhlongo Mrs T. Nharo Mr S. Ndlovu		
MODERATOR(S)	Mr B. Mogapi		
DURATION	3 hours (180 min)	TOTAL MARKS	120

NUMBER OF PAGES OF QUESTION PAPER (Including cover page)	20
---	----

INFORMATION/INSTRUCTIONS:

- This is a closed-book assessment.
- Read the questions carefully and answer only what is required.
- Number your answers clearly and correctly as per the question paper.
- There are 3 sections and must all be answered in the booklets provided.
- Ensure that you scratch out empty spaces in order to be eligible for a remark.
- Ensure that you hand in all the answer books and question paper at the end of assessment.
- Write neatly and legibly on both sides of the paper in the answer book, starting on the first page.

SECTION A**22 MARKS****Select the correct answer:**

1. Strategic development is the second stage in the rational model and has three phases. Identify which of the following is NOT one of the phases of strategic development?

 - A. Strategic selection
 - B. Strategic implementation
 - C. Strategic options evaluation
 - D. Strategic options generation
 - E. Both A and B

(1)
2. Mintzberg mentions a number of essential activities in strategic management on how to craft a strategy. Identify which of the following form part of these activities?

 - A. Muddling through
 - B. Managing patterns
 - C. Adapting to change
 - D. Both A and B
 - E. Both B and C

(1)
3. Resource-based theorists have attempted to identify where internal competitive advantage comes from and *Kay* suggests that it's a combination of...

 - A. Speed, consistency, acuity, agility and innovativeness
 - B. Speed, value, possession of strategic assets, intellectual property
 - C. Intellectual property, value, competitive architecture, group-wide investment
 - D. Reputation, competitive architecture, innovativeness, intellectual property, agility
 - E. Reputation, Innovative ability, competitive architecture and the possession strategic assets

(1)
4. Secondary or subordinate goals support the primary goal and can be listed under four broad categories. Identify which category refers to improved productivity and reduced cost per unit?

 - A. Employees
 - B. Technology
 - C. Management
 - D. Market position
 - E. Product development

(1)

5. Complete the following sentence:

“.....are a small number of areas in which satisfactory results will enable successful competitive performance and an organisation must excel in order to outperform competition.”

- A. Key performance indicators
- B. Critical success factors
- C. Competencies
- D. Key tasks
- E. Goals

(1)

6. The difference between environmental complexity and environmental dynamism is that...

- A. Complexity refers to uncertainty while dynamism refers to certainty
- B. Dynamism refers to uncertainty while complexity refers to certainty
- C. Complexity refers to the rate of change while dynamism refers to the number of influences and interrelationships between the organisation's environment
- D. Dynamism refers to the rate of change while complexity refers to the number of influences and interrelationships between the organisation's environment
- E. These two concepts are the same

(1)

7. Qualitative research involves collecting and analysing non-numerical data and is useful for understanding behaviours and attitudes. Identify which of the following are ways in which qualitative research could be carried out?

- A. Financial statements
- B. Focus groups
- C. Observation
- D. All of the above
- E. Only B and C

(1)

8. The strategy clock is used to analyse strategy in terms of price and perceived value and strategies 6-8 are considered failure strategies. Identify which of the following is NOT relevant to failure strategies?

- A. They are used for commodity-like products and price conscious customers
- B. They do not provide customers with value for money
- C. They tend to increase prices while keeping costs constant (standard value)
- D. They tend to increase prices while lowering value
- E. They tend to keep prices the same while lowering value

(1)

9. Johnson, Scholes and Whittington quoting Farkas and Wetlaufer, identify five approaches to strategic leadership in seasons of change. Identify which ONE of the following is best explained by the following statement:

'Leaders are concerned with the development of the organisation's people and aim to develop an appropriate culture.'

- A. The expertise approach
- B. The control approach
- C. The human assets approach
- D. The change approach
- E. The strategy approach

(1)

10. According to Balogun and Hope Hailey, which type of change can be undertaken within an existing paradigm, but requires rapid and extensive action?

- A. Adaptation
- B. Reconstruction
- C. Evolution
- D. Revolution
- E. Deconstruction

(1)

11. Identify the stage of the project life cycle in which the feasibility study is often conducted.

- A. Identification of a need
- B. Development of a solution
- C. Implementation
- D. Completion
- E. Mid-stage assessment

(1)

12. PRINCE2 is the de facto standard for IS project management and is widely used in other countries. This methodology is built up mainly from components and processes. Identify which ONE of the following is NOT one of the processes embedded in the PRINCE2 methodology?

- A. Configuration management
- B. Directing a project
- C. Controlling a stage
- D. Planning
- E. Managing stage boundaries

(1)

13. Identify which ONE of the following is less likely a merit of using critical path analysis?

- A. Project planning and control
- B. Considers resource dependencies
- C. Reduces risk
- D. Shows the interrelationships between various activities in the project
- E. Highlights float times for all project tasks and activities

(1)

14. Identify which ONE of the following best describes a process of breaking key tasks or activities down in to more manageable and smaller units of work?

- A. Network analysis
- B. Work breakdown structure
- C. Project lifecycle
- D. Documentation
- E. Scenario planning

(1)

15. In 1965, Tuckman identified four stages in group development. Identify which ONE of the following stages involves agreements about work sharing, individual requirements and expectations of output?

- A. Forming
- B. Storming
- C. Norming
- D. Performing
- E. Dorming

(1)

16. In 1981, Belbin researched business game teams at the Henley Management College and drew up a widely used framework for understanding roles within work groups. He identified nine team roles. Identify which ONE of the following roles is best described by an extrovert who explores opportunities and develops contacts?

- A. Plant
- B. Shaper
- C. Monitor-evaluator
- D. Resource investigator
- E. Team worker

(1)

17. Identify which ONE of the following is not an advantage to businesses of cloud accounting?

- A. In the event of loss or theft, accounting information is not easily accessed, as a password is required to obtain access.
- B. Automatic updates resulting in quicker decision making
- C. Promotes remote working thus increasing productivity
- D. Provides greater security as accounting information can only be accessed from one location.
- E. None of the above

(1)

18. There are different types of clouds that you can subscribe to depending on person's or organisation's needs. Identify which ONE of the following cloud is essentially a combination of at least two clouds?

- A. Home cloud
- B. Public cloud
- C. Private cloud
- D. Hybrid Cloud
- E. Community cloud

(1)

19. Complete the missing words:

Robotics is a/an _____ branch of _____ deals with the design, construction, operation, and use of robots, as well as computer systems for their control, sensory feedback, and _____.

- A. Interdisciplinary, engineering, information processing
- B. Focused, engineering, information processing
- C. Interdisciplinary, finance, productivity
- D. Focused, finance, processing, productivity
- E. Information processing, engineering, interdisciplinary

(1)

20. Each block of a Blockchain consists of which of the following...

- A. A hash pointer to the previous block
- B. Timestamp
- C. List of transactions
- D. All of the above
- E. None of the above

(1)

21. Consider the following statements concerning Artificial Intelligence:

Statement 1: Artificial Intelligence can be used by financial institutions to perform credit risk assessments.

Statement 2: Artificial Intelligence solves the problem of 'stereotyping' in risk profiling and focuses on using data analytics to create a custom risk profile based on individual spending and payment habits.

Statement 3: Artificial Intelligence can use past spending behaviors on different transaction instruments to point out fraudulent behavior.

Select the correct option.

- A. All statements are TRUE
- B. All statements are FALSE
- C. Statement 1 is TRUE, Statement 2 is FALSE, Statement 3 is TRUE
- D. Statement 1 is FALSE, Statement 2 is TRUE, Statement 3 is FALSE
- E. Statement 1 is TRUE, Statement 2 is TRUE, Statement 3 is FALSE

(1)

22. Identify which ONE of the following does not form part of the key features of blockchain?

- A. Decentralized Systems
- B. Distributed ledger
- C. Safer & Secure Ecosystem
- D. Minting
- E. Centralized Systems

(1)

End of Section A

SECTION B**48 MARKS****Select the correct answer:**

23. After completing your degree, you and your younger sister have decided to start a business but due to a lack of resources you have encountered a number of problems. Identify which of the following are strategic issues that you face as a start-up?

- A. Lack of profit
- B. Poor cash flow
- C. Lack of strategy
- D. All of the above
- E. Only A and B

(2)

24. Google's strategy is best described as a learning process where its management has some notion where the organisation should and continuously and deliberately keep their decision small-scale. Google's approach to strategy is...

- A. Long term
- B. Muddling through
- C. Rational or Planned
- D. Logical incrementalism
- E. Freewheeling opportunism

(2)

25. Consider the following statements regarding Strategy Safari:

Statement 1: The cognitive school of thought states that strategy is developed by considering how the human mind perceives patterns and process information.

Statement 2: The power school of thought states that strategy is the process of changing the organisation from one form of decision making structure to another.

Statement 3: The environmental school of thought states that strategy is developed by considering where the organisation sits within the industry.

Select the correct option?

- A. All statements are TRUE
- B. All statement are FALSE
- C. Statement 1 is TRUE, Statement 2 is TRUE and Statement 3 is FALSE
- D. Statement 1 is TRUE, Statement 2 is FALSE and Statement 3 is FALSE
- E. Statement 1 is FALSE, Statement 2 is TRUE and Statement 3 is FALSE

(2)

26. Institutions like the Universities and Universities of Technology still largely use the rational model for their strategy development as it helps them to take a long view and avoid short-termism. Identify which of the following are some of the benefits that Universities and Universities of Technology yield from formal planning?

- A. It encourages creativity and initiative
- B. They are able to identify and manage risks
- C. It encourages a sense of omniscience and control among planners
- D. All of the above
- E. Only A and B

(2)

27. Following a decentralization at Veolia Water©, a North American water company, the company lacked a unified set of strategies and key performance indicators (KPIs). The Board of directors decided to use the balanced scorecard (BSC) approach in order to answer one of four performance measures which is what the organisation must excel in. This is the...

- A. Financial perspective
- B. Customer perspective
- C. Internal business perspective
- D. Innovation and learning perspective
- E. Efficiency and Effectiveness perspective

(2)

28. McDonalds© has used the value chain analysis to identify areas of improvement and activities that add value to their products and services. As a result, McDonalds has fast-casual restaurants that focus on counter-service, self-service and drive-through service. This is an example of a ...

- A. Support activity – procurement
- B. Primary activity – after sales service
- C. Primary activity – outbound logistics
- D. Support activity – firm infrastructure
- E. Support activity – inbound logistics

(2)

29. Footwear firms like Adidas©, Nike© and Reebok© have entered international markets for expansion. According to Ansoff matrix of growth, this is an example of...

- A. Diversification
- B. Market penetration
- C. Product penetration
- D. Market development
- E. Product development

(2)

30. Coca cola© is one of the leaders in the soft drink industry and has maintained the highest market share as a result of brand loyalty from the customers, patents, economies of scale. According to Porters Five forces, this is an example of ...

- A. Threat of new entrants
- B. Bargaining power of buyers
- C. Threat of substitute products
- D. Bargaining power of suppliers
- E. Rivalry among existing competitors

(2)

31. Hunyani Pulp and Paper is in the paper milling business but the business founder wants to change its core products, focus on new technology and diversify into the computer and telecommunication industry. Such change is more likely to be the type of change known as.....

- A. Unplanned change
- B. Transformational change
- C. Adaptive
- D. Incremental change
- E. Step change

(2)

32. In 2018, Barclays Bank© ended its 100 year presence on the African continent by selling its stake to ABSA©. Consequently, ABSA© had to reorganize its structures to represent its new brand leading to the retrenchment of half of the executives leading banking and retail. Identify which ONE of *Kotter and Schlesinger* approaches to managing resistance to change was most likely used to guide and manage the retrenched executives?

- A. Participation and Involvement
- B. Education and communication
- C. Facilitation and support
- D. Coercion, implicit and explicit
- E. Negotiation and agreement

(2)

33. Oily Inc. is an oil exploration and production company. It has recently discovered a likely oil reserve deep within the Arctic Ocean where no other oil company has ever commercially extracted or drilled before. The feasibility study indicated there is an unusually high risk that if any attempt were made to drill within this region it is highly likely to lead to catastrophic explosions which would cause death or serious injury to all crew on board oil rigs. Identify which ONE of the following risk management strategies should Oily Inc. more likely choose to control this risk?

- A. Terminate
- B. Transfer
- C. Tolerate
- D. Treat
- E. None of the above

(2)

34. According to the PRINCE 2 principle of 'managing stage boundaries' which ONE of the following is NOT likely a key activity of this stage?

- A. Planning a stage
- B. Updating a project plan
- C. Updating the risk register
- D. Delivering the final product
- E. Ensuring that a stage is properly completed

(2)

35. The following information exists for scheduling a project:

Activity	Duration (days)	Activity preceded by
A	7	-
B	6	-
C	4	A, B
D	1	C
E	5	D

Identify the critical path for this project in the correct sequence starting with the earliest to the latest activity within the critical path.

- A. ACDE
- B. ABCD
- C. ACD
- D. BCD
- E. ABDE

(2)

36. Identify which ONE of the following would NOT be a merit of using a Gantt Chart

- A. Displays interdependent relationships that exist between different project tasks
- B. Can be used to plan for the time scale and scheduling of a project
- C. Helps to plan, coordinate and track specific tasks of a project
- D. Identifies potential problems or delays before the final deadline is compromised.
- E. Visual illustration of a schedule of project tasks to complete

(2)

37. Consider the following stages:

- i. Energies focused on tasks, rather than resolving conflicts within the team
- ii. Guidelines on procedures and standards of behaviour are established
- iii. Members present their different views on the best way of achieving objectives
- iv. Team members maintain professional standards
- v. Team members find areas of commonality
- vi. Team cohesion develops
- vii. Team have created cohesiveness to operate effectively as a team
- viii. Initial objectives and parameters of the team are established

Identify which of the following would more likely describe the 'norming' stage of *Tuckman's* model of team formation? Select the correct answer.

- A. ii, vi, v
- B. i, ii, iii
- C. ii, iii, viii
- D. ii, vi, vi
- E. i, v, iv

(2)

38. Liquid Telecomms is a business that sells custom made computer-based information systems. Each customer order is for a unique system, which involves experts from many functional areas within the company.

Each customer expects a high level of individual attention. The most suitable organisational structure for Liquid Telecomms is likely to be a.....

- A. Matrix structure
- B. Functional structure
- C. Mechanistic structure
- D. Divisional structure
- E. Dependency structure

(2)

39. Audit firms in South Africa such as PWC©, KPMG© and Deloitte© are increasing their use of automation applications such as UiPath and Blue Prism to reduce the amount of human labour required to process accounting and finance department transactions. This type of technology is referred to as...

- A. Creative accounting systems
- B. Technical accounting systems
- C. Innovative accounting systems
- D. Robotics process automation
- E. None of the above

(2)

40. Ford Motor Company© announced its partnership with Agility Robotics in creating a delivery robot that will emerge from a driverless van to deliver parcels to customer's doorsteps. Although this is not the first of its kind, this robot possesses far better navigation characteristics than that of the latest market offering.

Consider the following statements:

Statement 1: Ford motors, through its delivery robot, will gain a sustainable competitive advantage over its competitors

Statement 2: Ford motors, through its delivery robot, will gain a competitive advantage over its competitors.

Statement 3: This innovation will most likely cause the reduction of logistics costs for online retailers.

Select the correct option.

- A. All statements are TRUE
- B. All statements are FALSE
- C. Statement 1 is TRUE, Statement 2 is TRUE, Statement 3 is FALSE
- D. Statement 1 is FALSE, Statement 2 is TRUE, Statement 3 is FALSE
- E. Statement 1 is FALSE, Statement 2 is TRUE, Statement 3 is TRUE

(2)

41. Dropbox®, iCloud® and OneDrive® offer a computer service whereby shared resources, software and information are provided to computers and other devices as a utility over a network. This computer service is known as....

- A. Grid computing
- B. Cloud computing
- C. Virtual network computing
- D. Digital services computing
- E. Wireless technology computing

(2)

42. All-week Times is a daily newspaper that has invested millions of Rands in exploiting the use of 'Big Data analytics' to help it understand the changing preferences of news readers in order to find a solution to the diminishing sales of the traditional paper-based newspaper. Identify which of the following will be benefit(s) for their investment in big data and its analysis?

- A. Their decisions can be made based on the current situation and also taking into account potential future situations in to account
- B. There is a focus in finding correlations between data and less emphasis on causation.
- C. They can respond to environmental changes earlier and be more flexible to their response
- D. All of the above are correct
- E. Only A and C are correct

(2)

43. Nestlé SA® is a nutrition, health and wellness company, which manufactures, supplies and produces prepared dishes and cooking aids, milk-based products, pharmaceuticals and ophthalmic goods, baby foods and cereals. It operates through six segments: Zone Europe; Zone Americas; Zone Asia, Oceania and Africa; Nestlé Waters; Nestlé Nutrition; and Other. The company was founded by Henri Nestlé in 1866 and is headquartered in Vevey, Switzerland.

The Swiss food-giant ranked number 48 on this year's Global 2000 and is now part of a consortium working with IBM to remove unnecessary middlemen from the way they ship goods. Identify which of the following technological advancements will assist the consortium in removing the unnecessary middlemen in their supply chain

- A. Artificial intelligence
- B. Cryptocurrency

- C. Block-chain
- D. Cloud computing
- E. Data analytics

(2)

44. A blockchain is a decentralized, distributed and public digital ledger that is used to record transactions across many computers so that any involved record cannot be altered retroactively, without the alteration of all subsequent blocks. Company A is a financial services provider which aims to upgrade its security features to ensure that the identities and transactions of its customers remains private. Identify which of the following properties of blockchain go hand-in-hand with what the financial services entity is trying to achieve?

- A. Decentralized Systems
- B. Distributed ledger
- C. Encryption of data
- D. Minting
- E. Time stamps

(2)

45. Wal-Mart Stores, Inc. engages in retail and wholesale business. It operates through the following business segments: Walmart U.S., Walmart International, and Sam's Club. The company was founded by Samuel Moore Walton and James Lawrence Walton on July 2, 1962 and is headquartered in Bentonville, AR. The world's largest retailer (by sales) has filed for at least 50 blockchain patents (for everything from tracking shipments to operating drones) and wants to use the blockchain to quickly pinpoint the culprit in future food-safety scares.

Identify which one of the following elements does not constitute the disadvantages of implementing blockchain technology?

- A. It requires a lot of storage capacity
- B. Once data has been added to the blockchain it is very difficult to modify it
- C. if one entity manages to control more than 50% of the network hashing power, it would allow them to disrupt the network
- D. Since blockchain is an open-source ledger, each and every transaction will be made public and hence there will be no chance of fraud taking place
- E. None of the above

(2)

46. Consider the following and complete the missing words:

A blockchain is a _____**(1)**_____ that is shared across a network of computers. Once a record has been added to the chain it is very _____**(2)**_____ to change.

- i. Database
- ii. Easy
- iii. Difficult
- iv. Node
- v. Function

Select the correct option.

- A. (1) i & (2) iv
- B. (1) ii & (2) v
- C. (1) i & (2) iii
- D. (1) iv & (2) ii
- E. (1) v & (2) iv

(2)

End of Section B

SECTION C**50 MARKS****Question 1**

Fesla Incorporated, has been manufacturing industrial electric powered vehicles including load carriers, tow tractors and other utility vehicles for many years. The company adopts a positioning approach to achieving competitive advantage, in particular by differentiating its offer from rival vehicle manufacturers. Most recently the company has benefited hugely from public concerns about increasing oil prices and the need to reduce greenhouse gas emissions.

Last year Fesla Inc. successfully launched its first electric car aimed at mainstream consumers. With recent advances in battery and power management technology, meaning higher performance and a longer travel distance between battery charges, this market is predicted to grow in the next few years. Fesla's design team is confident that it has the capability to produce a range of affordable electric cars to compete with those currently available.

Strategic planning is undertaken at the company's head office and follows the rational/formal approach to strategy development. The company has recently started its planning for the next five years for all of its business units. A corporate appraisal has been completed for the business units, involving analysis of the external and internal environments, with a view to determining Fesla's future strategic direction.

REQUIRED:

- 1.1 LIST the FOUR (4) different competitors identified by Kotler that Fesla must be on the look for?** **(2)**
- 1.2 IDENTIFY and DISCUSS the stages of the rational/formal approach to strategy development which will occur after the corporate appraisal stage undertaken by Fesla Inc.?** **(10)**
- 1.3 DISCUSS how Fesla Inc. is currently attempting to achieve competitive advantage using the positioning approach including any potential problems of this approach?** **(8)**

Question 2

You are the Management Accountant of a tyre manufacturing company. You arrive at work to receive the following email:

To: The Management Accountant

From: HR Department

Subject: Change management

Good morning,

As you know, the South African Competition Tribunal has approved of our proposed acquisition of Green Rubber, a small rubber producing company and plans are underway to finalise the acquisition. While this acquisition will enable us to benefit from certain synergies, we will have to restructure some of our operations as well as those from the acquired company in order to realign to our new brand image. As expected, we are likely to encounter some staff resistance to change. We are aware Kotter and Schlesinger's six approaches to managing resistance to change namely:

- Education and Communication
- Participation and involvement
- Facilitation and support
- Negotiation and agreement
- Manipulation and co-operation
- Coercion, implicit and explicit

We would like to request a brief explanation of how each approach can be used to manage resistance to change. We believe that some advice may assist us in effectively managing the change process.

Kind Regards,
Human Resources Department

REQUIRED:

2.1 Explain briefly how any FIVE of *Kotter and Schlesinger's* six approaches can be used to effectively manage resistance to change?

(5)

Question 3

Furray and Hoberts Construction Company has been awarded the contract for the refurbishment of Killarney Country Club in Johannesburg. The project is expected to be complete within 25 weeks, which is a very short time frame for construction work of this size and magnitude. The timescale is not flexible as the country club needs to re-open to host an upcoming regional golf tournament. In order to meet this deadline the project has no contingency.

All other information about the project is vague as the club only produced a brief document outlining the requirements of the project. No definite specification was included in the document with the club commenting 'we are not the experts; we will let them tell us what we need; after all they should know.'

Roshni Govendar has been assigned as project manager and has focused on selecting the project team which has meant that no detailed plan has yet been produced. When one of the project team members asked about the tools and techniques to be used on the project, Roshni seemed unsure about which ones would be most beneficial and suggested that she was going to rely on project management software. The project team is concerned about the lack of control on the project as there appear to be no project milestones.

Due to the amount of other project work in the company's order book, some of the core staff have had to be released from the golf tournament project. This has meant that phase one of the project is now two weeks late and the first stage payment from the club is therefore also delayed.

It has been brought to Roshni's attention that the club would like to add additional activities to the original project specification and wants a meeting to discuss the implications of the changes to the overall project progression. Roshni has asked about the project initiation document which she feels should form the basis for the discussion of the changes. Roshni has been told that the 'brief document' compiled by the club is the only document available.

REQUIRED:

3.1 Explain the problems that are threatening the success of the country club refurbishment project **AND** the ways in which Roshni can minimise the threats identified?

(15)

Question 4

Amazon.com© was founded by Jeffrey P. Bezos in July 1994 and is headquartered in Seattle, WA. Amazon.com© provides online retail shopping services to four primary customer sets namely: consumers, sellers, enterprises, and content creators. The company also provides other marketing and promotional services, such as online advertising and co-branded credit card agreements. It serves consumers through its retail websites with a focus on selection, price, and convenience. It designs its websites to enable its products to be sold by the company and by third parties across dozens of product categories.

The company also serves developers and enterprises of all sizes through Amazon© Web Services, which provides access to technology infrastructure that enables virtually any type of business. The company operates through three segments: North America, International, and Amazon© Web Services. The North America segment includes retail sales of consumer products and subscriptions through North America-focused websites such as www.amazon.com and www.amazon.ca. The International segment includes retail sales of consumer products and subscriptions through internationally-focused websites. The Amazon© Web Services segment

includes global sales of compute, storage, database, and other AWS service offerings for start-ups, enterprises, government agencies, and academic institutions.

REQUIRED:

4.1 Discuss the benefits of implementing blockchain technology and making use of a decentralized system for Amazon.com©

(10)

End of assessment

CIMA Verb levels

Learning Objective	Verbs	Definition
1. Knowledge What you are expected to know	List State Define	Make a list of Express, fully or clearly, the details of / facts of Provide the exact meaning of
2. Comprehension What you are expected to understand	Describe Distinguish Explain Identify Illustrate	Communicate the key features Highlight the differences between Make clear or intelligible / State the meaning of Recognise, establish or select after consideration Use an example to describe or explain something
3. Application How you are expected to apply your knowledge	Apply Calculate / Compute Demonstrate Prepare Reconcile Solve Tabulate	To put to practical use To ascertain or reckon mathematically To prove with certainty or to exhibit by practical means To make or get ready for use To make or prove consistent / compatible Find an answer to Arrange in a table
4. Analysis How are you expected to analyse the detail of what you have learned	Analyse Categorise Compare and Contrast Construct Discuss Interpret Prioritise Produce	Examine in detail the structure of Place into a defined class or division Show the similarities and/or differences between To build up or compile To examine in detail by argument To translate into intelligible or familiar terms Place in order of priority or sequence for action To create or bring into existence
5. Evaluation How are you expected to use your learning to evaluate, make decisions or recommendations	Advise Evaluate Recommend	To counsel, inform or notify To appraise or assess the value of To advise on a course of action.