Business marks are lost less to wrong theory than to answers that never touch the case, never develop a point, and never decide anything. Each error below is one an examiner can see without reading closely. 商科失分多在没结合案例、没展开、没结论。

Not using the case

Writing a textbook answer that never names the business, its market, or a figure from the extract. Application marks are a fixed share of every question above four marks, and they cannot be earned any other way.

Quoting a number from the case without using it. ‘Revenue fell 12%’ is data; ‘revenue fell 12% while the market grew, so the business is losing share’ is application.

Treating every business as if it were large and public. A sole trader has no shareholders, cannot issue shares, and its owner has unlimited liability – answers that ignore the legal form get the finance options wrong.

Ignoring the context the extract sets: a start-up, a family firm, a business in a recession and a market leader face different constraints, and the extract always tells you which one you have.

Analysis that stops too early

Making a point and moving on. Analysis is a CHAIN: the action, then because, then the effect on cost, revenue, cash flow or motivation. One link is a knowledge mark, not an analysis mark.

Listing four undeveloped points where two developed ones score more. Depth beats breadth in every mark scheme in this subject.

Naming a theory without applying it. Herzberg, Maslow, Ansoff and Porter earn nothing on their own – the mark is for what the theory says about THIS business.

Confusing profit with cash. A profitable business can run out of cash, and a loss-making one can be cash-rich; a question about survival is almost always about cash.

Assuming a cost saving goes straight to profit. Say what else it affects – quality, motivation, capacity – or the answer has only one side.

Evaluation that decides nothing

Ending with ‘it depends on many factors’. Name the factor, say which way it cuts, and commit.

Writing a conclusion that repeats the analysis. The conclusion must ANSWER the question, and it must follow from what you wrote above it.

Giving equal weight to both sides regardless of the evidence. Say why one outweighs the other for this business.

Adding evaluation only as a final paragraph. Evaluative sentences score wherever they appear, and an argument judged as it develops reads better than one judged at the end.

Forgetting the time frame. Many decisions are right in the short run and wrong in the long run, and saying which you mean is itself the evaluation.

Calculation and its interpretation

Producing a ratio and not interpreting it. A gearing of 65% is a number; 'high gearing means heavy reliance on debt, so interest payments are a fixed burden if sales fall' is the answer.

Comparing a ratio with nothing. Compare it with last year, with the industry, or with a rival – a ratio in isolation says little.

Getting the break-even formula wrong: fixed costs divided by CONTRIBUTION per unit, where contribution is selling price minus VARIABLE cost per unit.

Forgetting units and currency in a financial answer, or giving a percentage without saying of what.

Using average rate of return and payback interchangeably. Payback measures time to recover the outlay and ignores everything after it; ARR measures average annual profit as a percentage of the investment and ignores timing.

Topic traps

Saying just-in-time reduces costs with no downside. It raises vulnerability to supply disruption, which is half the marks in any evaluation of it.

Treating delegation and abdication as the same. Delegating passes authority; accountability stays with the manager.

Saying a wider span of control is always better. It reduces layers and cost but gives each subordinate less supervision – which is right depends on how skilled and self-directed the staff are.

Confusing market share with market size or with sales growth. A business can grow while losing share.

Describing every price cut as penetration pricing. Penetration pricing is a launch strategy; a cut by an established firm is usually a competitive response.

Treating an economy of scale as anything that lowers cost. It is specifically the fall in AVERAGE cost as the SCALE of output rises.