

Business marks are lost to answers that could be about any company. Nearly every mark above knowledge requires APPLICATION – the business in the case, its size, its market, its numbers. 商务失分多因答案脱离案例：必须结合题中企业的规模、市场与数据作答。

Application

Answering without naming the business or using anything from the case. A generic answer caps at the knowledge marks however correct it is.

Ignoring the numbers in the case. If a figure is given, use it – margins, market share and cash balances are put there to be used.

Recommending something the business plainly cannot afford, without acknowledging the constraint.

Treating a sole trader like a multinational. The form of ownership changes what is possible, and the case always states it.

Calculations

Confusing gross profit with net profit: gross is revenue minus cost of sales; net subtracts the expenses too.

Confusing profit with cash flow. A profitable business can run out of cash, and that distinction is examined every year.

Forgetting the units or the currency sign on a calculated answer.

Calculating a percentage change from the new figure instead of the original.

Giving a break-even answer without stating it is in UNITS, or reading the break-even point off the wrong axis.

Terminology

Using ‘market share’ when you mean ‘market size’, or ‘turnover’ when you mean ‘profit’.

Describing every business objective as ‘to make profit’. Survival, growth, market share and social objectives are all examinable.

Confusing internal with external growth: internal is expanding the existing business, external is merger or takeover.

Saying a business should ‘advertise more’ as a recommendation. Name the medium, say why it suits this market, and note the cost.

Evaluation

Answering a 6-mark evaluation question with a list. Two developed points with a judgement beats five undeveloped ones.

Making a recommendation with no justification, or with a justification that would apply to any firm.

Ignoring the stakeholder named in the question. If it asks about employees, answer about employees, not shareholders.

Leaving out the risk. Every recommendation has a drawback, and naming it is usually the difference between the top two bands.