MOCK B

# Advanced Performance Management

## September 2024

Time allowed: **3 hours 15 minutes**

This exam is divided into **two** sections:

**Section A:** This **ONE** question is compulsory and **MUST** be attempted

**Section B:** **BOTH** questions are compulsory and **MUST** be attempted

**Present value and annuity tables are on pages 10 and 11.**

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# SECTION A

## THIS ONE QUESTION IS COMPULSORY AND MUST BE ATTEMPTED

**1** **Exhibit 1 – Company information**

Hijak Action Co (HAC) imports and distributes equipment used in the production of professional broadcasts, films and videos. The company's objective is the 'maximisation of shareholder wealth'. It has always seen itself as a quality provider with a focus on staff training and customer service. The company started 25 years ago selling specialist camera equipment from a single store in the North East of the country, but has grown and diversified and now consists of four divisions:

- Showroom sales (SS)
- Web sales (WS)
- Equipment hire (EH)
- Training and support (TS)

The divisions are supported by the head office function and a repairs and servicing arm (RS) which has traditionally been run as a cost centre.

**Exhibit 2 – The divisions and the cost centre**

SS consists of three large long established showrooms (all based in the North East) each with an extensive product range, established customers and highly knowledgeable staff.

WS was started only two years ago and is not yet running smoothly. There have been a number of technical problems with the website, particularly with the way the system links with the company's sales and distribution system and WS is struggling to cope with national demand.

EH has two centres situated adjacent to the two largest stores. The company website does mention the availability of equipment hire but any enquiries which come through the website are passed on to the hire division to deal with by e-mail. As a result, most of its equipment hire is currently to local customers.

TS was set up to support the sale and rental service – initially providing brief lessons in equipment usage but now offering everything from ½ hour tutorials to three month courses in film making. Many of the courses are provided by subcontracting other providers.

RS was initially set up to repair and service the equipment supplied by EH, an essential role as all products are guaranteed 're-serviced after every hire', and was treated as a cost centre within head office. However, as RS had spare capacity, HAC started to offer a servicing and repair service to those customers purchasing equipment. The service proved popular and the board converted RS into a separate profit centre, allowing it to charge EH for its services.

RS is now working at full capacity and even turning down business on occasion. This has led to some heated exchanges between the management of RS and EH division. RS has suggested that EH must be prepared to pay full market price for its services or go elsewhere.

**Exhibit 3 – The market and Boston Consulting Group (BCG) analysis**

The economic recession has hit the film and video production industry hard and customers have become increasingly price sensitive. This has been exacerbated by the ease with which customers can shop around for the best price on the Internet, and the availability of second hand equipment from production companies who have not survived the downturn.

A recent Government tax incentive for small companies and the reluctance of large film production companies to expand in the current climate has increased the number of small independent production companies in the market. They have no shortage of highly skilled staff as the graduates from media and film courses hunt for jobs but have limited funds for the outright purchase of equipment.

Overall, the economy is contracting at about 1% per annum. The film production equipment, the equipment hire, repairs and servicing and web sales sectors are fragmented with many small players and a market share of more than 4.0% is considered large. However, training and support has some major players including further education colleges and the market leader has a share of 12%. In showroom sales a 16% share is considered large.

Mindful of the severity of the recession and the uncertain outlook, HAC's board recently consulted with a management consultant about the future of the firm. She recommended that they consider the contribution and future of each division separately. The board have therefore gathered a range of revenue information on each division and market sector (see Appendix 1) and intend to perform a Boston Consulting Group (BCG) analysis on their portfolio. They have turned to you, a performance management expert, for help with this. The board have asked you to prepare a report for them on a number of performance management matters. For your first task they have asked you to perform a BCG analysis of all HAC's business units (divisions), including RS and to use this analysis to advise appropriate ways to manage and improve performance.

**Exhibit 4 – Performance measurement**

HAC assesses divisional managers on their return on investment (ROI). Divisional managers are awarded a bonus if they earn a ROI above the company target of 8%. Since RS was set up as a profit centre (rather than a division with control over its capital spending), HAC assesses the unit's controllable net profit with a bonus payable if the manager earns a profit in excess of a predetermined target.

The management consultant criticised the performance measurement system as inadequate and unlikely to motivate managers. In response to this, for your second task the board has asked you to assess if the current performance measurement system will motivate managers and improve HAC's performance.

For your third task, you should use this assessment and the BCG analysis, to advise the board on how best to measure the performance of HAC and of each division.

**Exhibit 5 – New information system**

HAC's information system is highly decentralised with separate systems operating in each division and at head office. In order to remain competitive, the management consultant has deemed it necessary to develop the IT system to include:

- a unified corporate database
- network technology and
- an enterprise resource planning system.

For your final task, the board has asked you to evaluate the improvements suggested to HAC's information system.

**Required:**

It is now 1st September 20X5.

Write a report to the board of HAC to respond to their instructions for work on the following areas:

**(i) BCG analysis and advice on managing and improving performance (16 marks)**

**(ii) the current performance measurement system (8 marks)**

**(iii) how best to measure performance (10 marks)**

**(iv) improvements to HAC's information system. (6 marks)**

**Professional marks will be awarded for the demonstration of skill in communication, analysis and evaluation, scepticism and commercial acumen in your answer. (10 marks)**

**(Total: 50 marks)**

**Exhibit 6 – Appendix 1**

| **Revenue $(000)** | **Actual 20X3** | **Actual 20X4** | **Forecast 20X5** |
|---|---|---|---|
| **Showroom sales** | | | |
| HAC | 1,118 | 1,106 | 1,130 |
| Market sector | 6,354 | 6,322 | 6,278 |
| **Equipment hire** | | | |
| HAC | 9 | 14 | 26 |
| Market sector | 1,113 | 1,114 | 1,128 |
| **Web sales** | | | |
| HAC | 10 | 14 | 19 |
| Market sector | 2,987 | 3,137 | 3,418 |
| **Repairs and servicing** | | | |
| HAC | N/A | 27 | 30 |
| Market sector | 659 | 669 | 689 |
| **Training and support** | | | |
| HAC | 23 | 21 | 15 |
| Market sector | 1,066 | 1,045 | 1,026 |

# SECTION B

## BOTH QUESTIONS ARE COMPULSORY AND MUST BE ATTEMPTED

**2** **Exhibit 1 – Company information**

Apollo Pharmaceuticals (AP), a large listed company, is a developer and manufacturer of pharmaceuticals in the country of Teeland. The pharmaceuticals are sold to retailers (for example, pharmacies) and to health care providers (for example, hospitals and health centres). The health care providers receive funding for pharmaceuticals from the national government

AP's strategic objectives are as follows:

- Create shareholder value by bringing commercially viable, life changing drugs to the market.
- Improve the efficiency of drug development and manufacturing.
- Increase shareholder value through innovation in the drug development and manufacturing process.

The development of new pharmaceuticals is a long and difficult process with less than 0.5% of new drugs tested actually making it through to being licensed treatments for manufacture. AP's share price has underperformed the market in the last 2 years partly due to a number of drug failures in the late stage of development. The chief executive officer (CEO) wants you, as a performance management expert in the company, to complete a number of tasks.

**Exhibit 2 – Key stakeholder groups**

There are a number of key stakeholder groups at AP:

- **Shareholders** – The majority of the shares are owned by a small number of institutional investors.
- **National Government** – Provide funding for health care providers. They also fund the Teeland Drug Regulator.
- **Patients** – Access the company's drugs at no cost (from their health care provider) or at purchase price from a retailer (for example, a pharmacy).
- **Regulator** – The Teeland Drug Regulator (TDR) oversees the drug development and testing process and makes the final judgement about whether a product can be sold. Funded directly by the government.
- **Health care providers** – Use or prescribe AP's drugs when treating patients.
- **Retailers** – Physical and online sale of AP's products.
- **Employees and managers** – Over 7,000 employees working in a range of roles. Include manufacturing employees, highly skilled and experienced research and development staff and a large and impactful sales workforce.

For your first task, the CEO has asked you to evaluate how the key stakeholder groups should be managed depending on their specific needs/objectives and their level of interest and power. You should also advise on the extent to which the strategic objectives have been developed with the needs of the key stakeholders in mind.

**Exhibit 3 – Balanced scorecard**

AP has used share price and earnings per share as it principal measures of performance to date. However, the CEO has identified that these performance measures are too narrow and is considering implementing a balanced scorecard approach to address this problem.

A proposed scorecard of performance measures has been developed. This is included in appendix 1.

For your second task, the CEO has asked you to advise on the effectiveness of the proposed balanced scorecard in addressing the company's strategic objectives. In addition, you should recommended changes to the balanced scorecard performance measures.

**Required:**

It is now 1 September 20X5.

Respond to the CEO's request for work on the following areas:

**(a) Management of the key stakeholder groups and the development of the strategic objectives with the needs of the key stakeholders in mind (11 marks)**

**(b) The effectiveness of the balanced scorecard and recommended changes to performance measures. (9 marks)**

Professional marks will be awarded for the demonstration of skill in analysis and evaluation, scepticism and commercial acumen in your answer. **(5 marks)**

**(Total: 25 marks)**

**Exhibit 4 – Appendix 1**

**Proposed balanced scorecard**

| **Perspective** | **Performance measure(s)** |
|---|---|
| Financial | Share price<br>Earnings per share |
| Customer | Number of patients using AP's products |
| Internal business process | Time to regulatory approval of product<br>Industry standard quality for development and manufacturing met or exceeded |
| Learning and growth | Training and development days undertaken by staff<br>Time to market of new products<br>% of drugs that gain final approval |

**3 Exhibit 1 – Company information**

Unique Venues is a large, listed events space organisation in Zedland. The company owns over 90 unusual events venues around the country, ranging from palaces and historic houses to galleries and museums. The events spaces are used for a range of bespoke occasions. These include weddings, private celebrations, fine dining experiences, corporate meetings and conferences and team building experiences. Its stated mission is: 'to become the No. 1 events space organisation in Zedland, building the strength of the Unique Venues brand by consistently delighting customers, investing in employees, delivering innovative services and continuously improving performance'. The subsidiary aims of the company are to maximise shareholder value, create a culture of pride in the brand and strengthen the brand loyalty of all stakeholders.

The chief executive officer (CEO) has asked you, a management accountant in the head office, for your assistance with a number of tasks.

**Exhibit 2 – Strategic performance report**

The events spaces in the Unique Venues chain include a diverse range of buildings and locations serving different customer groups. For reporting purposes, the company has divided itself into the four geographical regions of Zedland as can be seen in a recent example of the strategic performance report for the company used by the board for their annual review (see appendix 1). At the operational level, each event venue manager is given an individual budget for their venue, prepared in the finance department, and is judged by performance against budgeted profit. First, the CEO has asked you to use the information in appendix 1 to evaluate the current strategic performance report and the choice of performance metrics used.

**Exhibit 3 – Reward system**

The history of rewards at Unique Venues has not been good, with only 1% of staff receiving their maximum possible bonus in previous years and 75% of staff receiving no bonus. This has led to many complaints that targets set for the reward system are too challenging. A new performance reward system is being considered. The new system will link employee targets to employee's area of responsibility. Events venue managers will be given challenging targets based on their venue's performance against budgeted profit, industry wide staff turnover and the company's average customer satisfaction scores. The events venue managers will then get up to 30% of their basic salary as a bonus, based on their regional manager's assessment of their performance against these targets.

The CEO knows that Fitzgerald and Moon's building block model is particularly relevant for use in service organisations and wants you to use this model to assess the new system. For your second task, you have been asked to explain the characteristics that differentiate service businesses from manufacturing ones, using Unique Venues to illustrate your points. Then for your final task, the CEO wants you to explain the purpose of setting targets which are challenging, and evaluate the standards and rewards for the events venue managers' performance reward system.

**Required:**

It is now 1 September 20X5.

Respond to the CEO's request for work on the following areas:

**(a) The current strategic performance report and the choice of performance metrics** **(7 marks)**

**(b) The characteristics that differentiate service businesses from manufacturing ones** **(4 marks)**

**(c) The purpose of setting targets which are challenging, and evaluation of the standards and rewards.** **(9 marks)**

Professional marks will be awarded for the demonstration of skill in analysis and evaluation and commercial acumen in your answer. **(5 marks)**

**(Total: 25 marks)**

**Exhibit 4 – Appendix 1**

**Strategic performance report for review**

**Unique Venues year to 30 June 20X5**

| | **East region** | **West region** | **North region** | **South region** | **Total** | **Total 2012** | **As % of revenue for 20X5** |
|---|---|---|---|---|---|---|---|
| | $m | $m | $m | $m | $m | $m | |
| Revenue | 235 | 244 | 313 | 193 | 985 | 926 | |
| Cost of sales | 28 | 30 | 37 | 21 | 116 | 110 | 11.78% |
| Gross profit | 207 | 214 | 276 | 172 | 869 | 816 | |
| Staff costs | 61 | 65 | 78 | 54 | 258 | 245 | 26.19% |
| Other operating costs | | | | | | | |
| events venues | 68 | 70 | 97 | 54 | 289 | 270 | 29.34% |
| head office | | | | | 158 | 150 | 16.04% |
| Operating profit | 78 | 79 | 101 | 64 | 164 | 151 | 16.60% |
| Financing costs | | | | | 78 | 73 | 7.92% |
| Profit before tax | | | | | 86 | 78 | 8.73% |

| | | | **Growth year on year** |
|---|---|---|---|
| Capital employed | $1,132m | $1,065m | 6.29% |
| EPS | $1.36 | $1.27 | 7.09% |
| Share price | $12.34 | $11.76 | 4.93% |
| ROCE | 14.49% | 14.18% | |

# MATHEMATICAL TABLES

## PRESENT VALUE TABLE

Present value of 1 i.e. $(1+r)^{-n}$ where r = discount rate, n = number of periods until payment

| **Periods** | | | | | **Discount rate (r)** | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| (n) | 1% | 2% | 3% | 4% | 5% | 6% | 7% | 8% | 9% | 10% | |
| 1 | 0.990 | 0.980 | 0.971 | 0.962 | 0.952 | 0.943 | 0.935 | 0.926 | 0.917 | 0.909 | 1 |
| 2 | 0.980 | 0.961 | 0.943 | 0.925 | 0.907 | 0.890 | 0.873 | 0.857 | 0.842 | 0.826 | 2 |
| 3 | 0.971 | 0.942 | 0.915 | 0.889 | 0.864 | 0.840 | 0.816 | 0.794 | 0.772 | 0.751 | 3 |
| 4 | 0.961 | 0.924 | 0.888 | 0.855 | 0.823 | 0.792 | 0.763 | 0.735 | 0.708 | 0.683 | 4 |
| 5 | 0.951 | 0.906 | 0.863 | 0.822 | 0.784 | 0.747 | 0.713 | 0.681 | 0.650 | 0.621 | 5 |
| 6 | 0.942 | 0.888 | 0.837 | 0.790 | 0.746 | 0.705 | 0.666 | 0.630 | 0.596 | 0.564 | 6 |
| 7 | 0.933 | 0.871 | 0.813 | 0.760 | 0.711 | 0.665 | 0.623 | 0.583 | 0.547 | 0.513 | 7 |
| 8 | 0.923 | 0.853 | 0.789 | 0.731 | 0.677 | 0.627 | 0.582 | 0.540 | 0.502 | 0.467 | 8 |
| 9 | 0.914 | 0.837 | 0.766 | 0.703 | 0.645 | 0.592 | 0.544 | 0.500 | 0.460 | 0.424 | 9 |
| 10 | 0.905 | 0.820 | 0.744 | 0.676 | 0.614 | 0.558 | 0.508 | 0.463 | 0.422 | 0.386 | 10 |
| 11 | 0.896 | 0.804 | 0.722 | 0.650 | 0.585 | 0.527 | 0.475 | 0.429 | 0.388 | 0.350 | 11 |
| 12 | 0.887 | 0.788 | 0.701 | 0.625 | 0.557 | 0.497 | 0.444 | 0.397 | 0.356 | 0.319 | 12 |
| 13 | 0.879 | 0.773 | 0.681 | 0.601 | 0.530 | 0.469 | 0.415 | 0.368 | 0.326 | 0.290 | 13 |
| 14 | 0.870 | 0.758 | 0.661 | 0.577 | 0.505 | 0.442 | 0.388 | 0.340 | 0.299 | 0.263 | 14 |
| 15 | 0.861 | 0.743 | 0.642 | 0.555 | 0.481 | 0.417 | 0.362 | 0.315 | 0.275 | 0.239 | 15 |

| (n) | 11% | 12% | 13% | 14% | 15% | 16% | 17% | 18% | 19% | 20% | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0.901 | 0.893 | 0.885 | 0.877 | 0.870 | 0.862 | 0.855 | 0.847 | 0.840 | 0.833 | 1 |
| 2 | 0.812 | 0.797 | 0.783 | 0.769 | 0.756 | 0.743 | 0.731 | 0.718 | 0.706 | 0.694 | 2 |
| 3 | 0.731 | 0.712 | 0.693 | 0.675 | 0.658 | 0.641 | 0.624 | 0.609 | 0.593 | 0.579 | 3 |
| 4 | 0.659 | 0.636 | 0.613 | 0.592 | 0.572 | 0.552 | 0.534 | 0.516 | 0.499 | 0.482 | 4 |
| 5 | 0.593 | 0.567 | 0.543 | 0.519 | 0.497 | 0.476 | 0.456 | 0.437 | 0.419 | 0.402 | 5 |
| 6 | 0.535 | 0.507 | 0.480 | 0.456 | 0.432 | 0.410 | 0.390 | 0.370 | 0.352 | 0.335 | 6 |
| 7 | 0.482 | 0.452 | 0.425 | 0.400 | 0.376 | 0.354 | 0.333 | 0.314 | 0.296 | 0.279 | 7 |
| 8 | 0.434 | 0.404 | 0.376 | 0.351 | 0.327 | 0.305 | 0.285 | 0.266 | 0.249 | 0.233 | 8 |
| 9 | 0.391 | 0.361 | 0.333 | 0.308 | 0.284 | 0.263 | 0.243 | 0.225 | 0.209 | 0.194 | 9 |
| 10 | 0.352 | 0.322 | 0.295 | 0.270 | 0.247 | 0.227 | 0.208 | 0.191 | 0.176 | 0.162 | 10 |
| 11 | 0.317 | 0.287 | 0.261 | 0.237 | 0.215 | 0.195 | 0.178 | 0.162 | 0.148 | 0.135 | 11 |
| 12 | 0.286 | 0.257 | 0.231 | 0.208 | 0.187 | 0.168 | 0.152 | 0.137 | 0.124 | 0.112 | 12 |
| 13 | 0.258 | 0.229 | 0.204 | 0.182 | 0.163 | 0.145 | 0.130 | 0.116 | 0.104 | 0.093 | 13 |
| 14 | 0.232 | 0.205 | 0.181 | 0.160 | 0.141 | 0.125 | 0.111 | 0.099 | 0.088 | 0.078 | 14 |
| 15 | 0.209 | 0.183 | 0.160 | 0.140 | 0.123 | 0.108 | 0.095 | 0.084 | 0.074 | 0.065 | 15 |

## ANNUITY TABLE

Present value of an annuity of 1 i.e. $\frac{1-(1+r)^{-n}}{r}$ where r = discount rate, n = number of periods

| Periods (n) | 1% | 2% | 3% | 4% | 5% | 6% | 7% | 8% | 9% | 10% | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Discount rate (r)** | | | | | | | | | | |
| 1 | 0.990 | 0.980 | 0.971 | 0.962 | 0.952 | 0.943 | 0.935 | 0.926 | 0.917 | 0.909 | 1 |
| 2 | 1.970 | 1.942 | 1.913 | 1.886 | 1.859 | 1.833 | 1.808 | 1.783 | 1.759 | 1.736 | 2 |
| 3 | 2.941 | 2.884 | 20829 | 2.775 | 2.723 | 2.673 | 2.624 | 2.577 | 2.531 | 2.487 | 3 |
| 4 | 3.902 | 3.808 | 3.717 | 3.630 | 3.546 | 3.465 | 3.387 | 3.312 | 3.240 | 3.170 | 4 |
| 5 | 4.853 | 4.713 | 4.580 | 4.452 | 4.329 | 4.212 | 4.100 | 3.993 | 3.890 | 3.791 | 5 |
| 6 | 5.795 | 5.601 | 5.417 | 5.242 | 5.076 | 4.917 | 4.767 | 4.623 | 4.486 | 4.355 | 6 |
| 7 | 6.728 | 6.472 | 6.230 | 6.002 | 5.786 | 5.582 | 5.389 | 5.206 | 5.033 | 4.868 | 7 |
| 8 | 7.652 | 7.325 | 7.020 | 6.733 | 6.463 | 6.210 | 5.971 | 5.747 | 5.535 | 5.335 | 8 |
| 9 | 8.566 | 8.162 | 7.786 | 7.435 | 7.108 | 6.802 | 6.515 | 6.247 | 5.995 | 5.759 | 9 |
| 10 | 9.471 | 8.983 | 8.530 | 8.111 | 7.722 | 7.360 | 7.024 | 6.710 | 6.418 | 6.145 | 10 |
| 11 | 10.37 | 9.787 | 9.253 | 8.760 | 8.306 | 7.887 | 7.499 | 7.139 | 6.805 | 6.495 | 11 |
| 12 | 11.26 | 10.58 | 9.954 | 9.385 | 8.863 | 8.384 | 7.943 | 7.536 | 7.161 | 6.814 | 12 |
| 13 | 12.13 | 11.35 | 10.63 | 9.986 | 9.394 | 8.853 | 8.358 | 7.904 | 7.487 | 7.103 | 13 |
| 14 | 13.00 | 12.11 | 11.30 | 10.56 | 9.899 | 9.295 | 8.745 | 8.244 | 7.786 | 7.367 | 14 |
| 15 | 13.87 | 12.85 | 11.94 | 11.12 | 10.38 | 9.712 | 9.108 | 8.559 | 8.061 | 7.606 | 15 |

| (n) | 11% | 12% | 13% | 14% | 15% | 16% | 17% | 18% | 19% | 20% | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0.901 | 0.893 | 0.885 | 0.877 | 0.870 | 0.862 | 0.855 | 0.847 | 0.840 | 0.833 | 1 |
| 2 | 1.713 | 1.690 | 1.668 | 1.647 | 1.626 | 1.605 | 1.585 | 1.566 | 1.547 | 1.528 | 2 |
| 3 | 2.444 | 2.402 | 2.361 | 2.322 | 2.283 | 2.246 | 2.210 | 2.174 | 2.140 | 2.106 | 3 |
| 4 | 3.102 | 3.037 | 2.974 | 2.914 | 2.855 | 2.798 | 2.743 | 2.690 | 2.639 | 2.589 | 4 |
| 5 | 3.696 | 3.605 | 3.517 | 3.433 | 3.352 | 3.274 | 3.199 | 3.127 | 3.058 | 2.991 | 5 |
| 6 | 4.231 | 4.111 | 3.998 | 3.889 | 3.784 | 3.685 | 3.589 | 3.498 | 3.410 | 3.326 | 6 |
| 7 | 4.712 | 4.564 | 4.423 | 4.288 | 4.160 | 4.039 | 3.922 | 3.812 | 3.706 | 3.605 | 7 |
| 8 | 5.146 | 4.968 | 4.799 | 4.639 | 4.487 | 4.344 | 4.207 | 4.078 | 3.954 | 3.837 | 8 |
| 9 | 5.537 | 5.328 | 5.132 | 4.946 | 4.772 | 4.607 | 4.451 | 4.303 | 4.163 | 4.031 | 9 |
| 10 | 5.889 | 5.650 | 5.426 | 5.216 | 5.019 | 4.833 | 4.659 | 4.494 | 4.339 | 4.192 | 10 |
| 11 | 6.207 | 5.938 | 5.687 | 5.453 | 5.234 | 5.029 | 4.836 | 4.656 | 4.486 | 4.327 | 11 |
| 12 | 6.492 | 6.194 | 5.918 | 5.660 | 5.421 | 5.197 | 4.988 | 4.793 | 4.611 | 4.439 | 12 |
| 13 | 6.750 | 6.424 | 6.122 | 5.842 | 5.583 | 5.342 | 5.118 | 4.910 | 4.715 | 4.533 | 13 |
| 14 | 6.982 | 6.628 | 6.302 | 6.002 | 5.724 | 5.468 | 5.229 | 5.008 | 4.802 | 4.611 | 14 |
| 15 | 7.191 | 6.811 | 6.462 | 6.142 | 5.847 | 5.575 | 5.324 | 5.092 | 4.876 | 4.675 | 15 |