



## Worksheet 4: Mini-conclusions answers

A good mini-conclusion should have:

- Something that marks it out as an end of the analysis. 'Therefore' works well.
- A judgement linked to the wording of the question (the command word is 'Advise') so a clear judgement is needed).
- What that judgment depends upon.
- Context.

The following could be used as a good example:

*Therefore, the budgets should not be used as the managers may set lower targets which will lead to the sub optimal use of resources and inefficiencies. This will also discourage creativity as the managers and staff will only work to achieve the minimum targets. The budgets help for planning but overall, it leads to inefficient use of resources and increased costs.*