This interactive practical case looks at the allocation of general expenses in the Spanish branch of a multinational petrochemical company. The student takes responsibility for the distribution of these expenses to the different business units by selecting the best distribution criteria.

The multimedia case study is divided in the following sections:

- Selection of the best distribution criteria.
- Questions related with the selection.
- Professor’s Conclusions
The student has to make a selection of the best allocation criteria among a list of 8 possibilities, including one criteria that allows students to allocation percentages as they see fit. Before making the selection, the student can see the results of each one both numerically and graphically.
Students can compare the results generated of selecting one allocation criteria or another.

Once the criteria is selected, students have to answer some questions related with this. The idea is to make them reflect about their decisions.

In the end, the professor provides a feedback related to their selection decision.