

CGMA AUGUST 2016 EXAM ANSWERS

Variant 4

Marking Guidance

Marking Guidance

The following marking guidance is based on CGMA Exam August 2016, Variant 4.

This marking guidance has been provided by CIMA for information purposes only. It is not to be considered exhaustive and alternative, valid approaches would earn marks.

Note: while the published weighting of competencies for the level would be reflected in the distribution of marks for each examination, there may be some small variations between different forms of the examination.

CIMA will not accept challenges to this marking guidance on the basis of academic judgement.

Marking Guidance

Section	Technical Skills		Business skills		People Skills		Leadership Skills		Integration	Total
1			Evaluate risks associated with bad publicity	15			Evaluate problems associated with environmental reporting	16	3	34
2	Advise on promotion of investment opportunity	15			Evaluate ethical implications of presenting environmental argument for investment	15			3	33
3	Evaluate impact of hedge accounting	7	Recommend critical success factors	8	Evaluate effects of hedge accounting on reported profit	7	Recommend KPIs	8	3	33
		22		23		22		24	9	100