

## **CGMA FEBRUARY 2016 EXAM ANSWERS**

### **Variant 4**

### **Marking Guidance**

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The following marking guidance is based on CGMA Exam February 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	Strategic risks and how to deal with them	16	Strategic benefits of proposed acquisition	14					3	33
2			Company valuation methods that could be used	8	Business and ethical risks of using Luiza's outsourced suppliers	10	Appropriate valuation to price Luiza Managing outsourced suppliers	8 5	3	34
3	Risks facing Rio to integrate Luiza employees	9			Communication of decision to Rio employees	11	How to overcome integration problems	10	3	33
		25		22		21		23	9	100