

CGMA NOVEMBER 2016 EXAM ANSWERS

Variant 1

Marking Guidance

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The following marking guidance is based on CGMA Exam November 2016, Variant 1

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					Identify issues for sustainability reporting	16	Discuss governance issues arising from scenario	15	3	34
2	Discuss board's responsibilities with respect to financial and non-financial objectives	15	Evaluate potential benefits of new IT system	15					3	33
3	Manage threat of foreclosure on loan	7	Evaluate merits of holding a large cash balance	8	Discuss ethical issues	8	Advise on internal audit investigation	7	3	33
		22		23		24		22	9	100