



CGMA AUGUST 2018 EXAM ANSWERS

Variant 4

Marking Guidance

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The following marking guidance is based on CGMA Exam August 2018, 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 strategic fit of a potential acquisition	15	Identify risks associated with product portfolio	15			3	33
2	Discuss valuation of entity	16					Set performance measures for recent acquisition	15	3	34
3	Discuss the effective planning and management of internal audit, focusing on a management audit	8	Identify post transaction issues, to ensure success of future acquisitions	7	Assess impact of cultural differences on long-term success of acquisition	8	Evaluate the risks associated with poor governance structures – focusing on the role of the nominations committee	7	3	33
		24		22		23		22	9	100