



## **CGMA MAY 2019 EXAM ANSWERS**

### **Variant 3**

### **Marking Guidance**

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The following marking guidance is based on CGMA Exam May 2019, Variant 3.

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	Discuss challenges of raising debt	15	Evaluate strategic fit of proposal	15					3	33
2					Evaluate usefulness of Big Data Analytics	15	Evaluate implications of changing board structure	15	3	33
3	Discuss relationship between interest and currency movements	8	Hedging currency risk	8	Evaluate cost of equity	8	Evaluate challenges associated with achieving synergies	7	3	34
		23		23		23		22	9	100