



## **CGMA MAY 2019 EXAM ANSWERS**

### **Variant 5**

#### **Marking Guidance**

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The following marking guidance is based on CGMA Exam May 2019, Variant 5.

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
<b>1</b>					Ethics of recruiting staff from state hospitals	15	Evaluate benefits of PEST analysis	15	3	33
<b>2</b>	Recommend valuation basis for acquisition	15	Identify CSFs	15					3	33
<b>3</b>	Evaluate failure to predict risk	8	Recommend ways to restore value	8	Recommend internal controls	8	Evaluate internal audit role	7	3	34
		23		23		23		22	9	100