



CGMA AUGUST 2019 EXAM ANSWERS

Variant 1

Marking Guidance

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The following marking guidance is based on CGMA Exam August 2019, 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			Evaluate the process of strategic analysis and options generation	15			Evaluate the risks associated with poor corporate governance structures	15	3	33
2	Evaluate and compare methods of raising equity finance	16			Evaluate the key impacts of organisational change on organisations	15			3	34
3	Recommend appropriate dividend policies including considerations of shareholder expectations	8	Evaluate the essential features of internal control systems	8	Evaluate the effective planning and management of internal audit	7	Evaluate alternative models of strategic performance measurement	7	3	33
		24		23		22		22	9	100