

# CASE STUDY ROLES AND RESPONSIBILITIES MANAGEMENT AND GATEWAY

The case study examination is a virtual business role play. Therefore, understanding your role in the case study examination can really help you produce a good answer at the right level for your audience. You could think of it almost as a job interview, offering you the opportunity to demonstrate to CIMA your competence at this level and in the role of a Finance Manager. The diagram below provides an overview of your role at Management and Gateway levels, who you will be seeking to influence and examples of the syllabus area you may be tested upon. **NOTE:** These are just illustrations to help you set the case study exam in context and are not exhaustive.

## IN YOUR EXAM:

- Think and write from the perspective of who you are.
- Identify what your line manager/audience wants from you (the task requirements), including the depth of detail required.
- Imagine this as a job interview, what would you need to do to show your competence to do the tasks required?
- Remember why you are supplying this information (e.g. to assist in decision making).
- Plan how you are going to communicate your response and to whom (format, tone, level of detail and technical complexity).
- Consider what the impact may be for other parts of the business, such as other stakeholders and the financial statements (this is where you may be able to demonstrate business and people skills and earn marks for integration).
- Consider what long term measures can be taken for driving performance of the business (this is where you may be able to demonstrate leadership skills and, by thinking beyond the task requirements, earn marks for integration )

**If you do this you will produce a good answer of the right breadth and depth which will gain marks across the competencies.**

### Who you are ?



#### At Management/Gateway level, your role will be that of a Finance Manager

Equivalent job titles in a real organisation might be:

- Management Accountant; Financial Controller;
- Financial Analyst
- Head of Finance

### What is the main focus of your role?



#### Overall focus

Medium term and monitoring and implementation of strategy

#### You may be involved in:

- Analysing cost information and advising on product investment decisions;
- Assessing/advising on risk;
- Pricing decisions;
- Performance measurement.

#### You will need to understand:

- The regulatory environment in depth;
- The business environment;
- Performance measures and improvement;
- Change management;
- Options for long term finance.

Who is your audience/who are you seeking to influence?



Your manager (Senior Finance Manager), Financial Director, colleagues within the finance dept plus other senior business managers – may be non-financial.

Examples of topic areas and tasks you may be asked to look at in the exam based on Variant 1 of the November 2015 MCS.



**Your role in this case:**

You are a Financial Manager in ABC Solutions; ABC is an IT service provider founded in 1996 by 3 friends. The company is in Kayland, an industrialised country in northern Europe with an advanced economy and a sophisticated infrastructure. During the exam you will need to demonstrate:

**Technical skills:**

Conduct value chain analysis (P2 A1)

Analyse the impact on Return on Capital Employed, including a discussion on how ROCE could be affected in different years by gains or losses on disposal (F2 C1)

**Business skills:**

Identify the economic substance of a contract (F2 B1)

**People skills:**

Evaluate the performance of a departmental head (P2 B2)

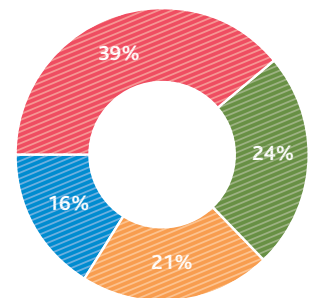
**Leadership skills:**

Explain the challenges associated with managing business relationships (E2 C2)

**Competency weightings for your exam**

- Technical skills
- Business skills
- People skills
- Leadership skills

Competency Weighting is the basis of distribution of marks from various sections in the MCS exam. You will have to obtain minimum threshold marks (approximately 1/3) for each competency along with score of 80 to pass the MCS exam.



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