

## **GATEWAY CASE STUDY MAY 2018 EXAM ANSWERS**

### **Variant 2**

### **Marking Guidance**

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The following marking guidance is based on the Gateway Case Study Exam May 2018, variant 2.

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	Identify issues associated with conducting a direct customer profitability analysis	12	Advise on the accounting issues associated with revenue recognition	12					1	25
2			Evaluate the usefulness of information in preparing a successful bid	12			Recommend financial and non-financial performance measures	12	1	25
3	Evaluate ethical implications of refusing to fit safety equipment	12			Advise on implications of imposing duty on employees	6	Advise on implications of staff discipline	5	2	25
4	Discuss need for an accounting provision	11			Advise on pricing implications of improving customer safety	12			2	25
		35		24		18		17	6	100