

Marking guide for Role Simulation Examination June 2023

The Role Simulation exam aims to examine knowledge, skills and behaviours in roughly equal proportions. This is reflected in the marking process where the available marks for each requirement are identified as Knowledge marks (K), Skills marks (S) and Behaviour marks (B).

A set of answers is issued to markers, giving an overview of the K, S and B points that can attract marks for each requirement. The model answers are extensive and contain all the points that could have been made; candidates are not expected to produce such full answers in the exam.

Broadly speaking, the K marks are for demonstration of appropriate and accurate knowledge and understanding from the Learning Materials for the five Certificate syllabuses assessed by the Role Simulation. This knowledge can be explicit or implied (eg where the answer is developed using recognised terminology, not just common sense).

Specifically, the K marks are for knowledge related to:

- Technical
- Business awareness
- Ethics and standards
- Regulation and compliance
- Systems and processes

The S marks are for the following skills:

- Analysis
- Communication
- Leadership
- Planning and prioritisation
- Producing quality and accurate information (Q&A)
- Team working and collaboration
- Using systems and processes

The B marks are for the following behaviours:

- Adaptability
- Adding value
- Ethics and integrity
- Proactivity
- Professional scepticism

For example, if the requirement was to 'analyse the industry using Porter's Five Forces model' then K marks would be available for knowing the meaning of the key headings and the terminology for items commonly seen under these headings, and both S and B marks would be available for applying this knowledge to the scenario and using the information in the scenario to explain how the force works.

For written requirements where the candidate may make many equally valid points using different aspects of knowledge, skills and behaviour, more marks were identified for explanations in the mark scheme than were available in the maximum mark awarded. In these requirements, once the maximum awarded mark was achieved by a candidate, no further marks were given.

The pass mark is 70% across the paper. There is no requirement to score at least 70% in each of the K/S/B pools of marks, nor to score at least 70% in each of the two tasks.

June 2023 marking grid

	Marks identified in marks scheme				Maximum marks awarded	
	K	S	B	Total		
1.1a	4	9	0	13	12	Accounting
1.1b	0	2	0	2	2	Accounting
1.1c	7	0	0	7	4	Accounting
1.2	0	11	0	11	11	Accounting
1.3a	0	1	0	1	1	Law
1.3b	6	5	0	11	6	Law
1.3c	6	0	8	14	7	Assurance
1.4a	5	5	1	11	5	Assurance
1.4b	0	3	0	3	3	Assurance
1.4c	0	4	0	4	2	Assurance
1.4d	4	7	7	18	7	Assurance
				95	60	
2.1a	0	6	0	6	6	MI
2.1b	0	4	0	4	4	MI
2.1c	0	12	6	18	6	BTF
2.1d	0	4	0	4	4	MI
2.2a	0	13	9	22	12	BTF
2.2b	0	0	3	3	2	Law
2.2c	8	1	7	16	6	BTF
				73	40	
Overall total	40	87	41	168	100	
					29	Accounting
					24	Assurance
					9	Law
					24	BTF
					14	MI

The marking information set out below is that used to mark the requirements in the December 2022 exam. Markers were encouraged to use discretion and generally to give the benefit of the doubt where it was evident what the candidate was trying to explain even though the explanation could have been expressed more clearly. No partial marks were awarded but the 'own figure' (OF) rule in calculations was applied.

Task 1.1
General comments
Overall this sub-task was very well-answered, with the highest average mark on the paper.

Task 1.1 (a)	Marks	Nature																		
<table> <thead> <tr> <th></th> <th>Land and buildings £</th> <th>Vehicles and machinery £</th> </tr> </thead> <tbody> <tr> <td>Cost</td> <td></td> <td></td> </tr> <tr> <td>At 1 May 2022</td> <td>87,500,000</td> <td>41,210,000</td> </tr> <tr> <td>Additions</td> <td>1,500,000</td> <td>752,000</td> </tr> <tr> <td>Disposals</td> <td>0</td> <td>1,200,000</td> </tr> <tr> <td>At 30 April 2023</td> <td>89,000,000</td> <td>40,762,000</td> </tr> </tbody> </table>		Land and buildings £	Vehicles and machinery £	Cost			At 1 May 2022	87,500,000	41,210,000	Additions	1,500,000	752,000	Disposals	0	1,200,000	At 30 April 2023	89,000,000	40,762,000	<p>1</p> <p>1</p>	<p>S Q & AI</p> <p>S Q & AI</p>
	Land and buildings £	Vehicles and machinery £																		
Cost																				
At 1 May 2022	87,500,000	41,210,000																		
Additions	1,500,000	752,000																		
Disposals	0	1,200,000																		
At 30 April 2023	89,000,000	40,762,000																		

Depreciation						
1 May 2022	28,120,000		34,472,000			1 for both cost and acc dep bf 6 see workings 1 see working 1 OF for both cost and acc dep cf
Charge for the year	1,126,000	W2	2,708,000	W3		S Analysis S Analysis K Technical
Disposals	0		480,000	W1		
At 30 April 2023	29,246,000		36,700,000			
At 30 April 2023	59,754,000		4,062,000			1 OF for both years
At 1 May 2022	59,380,000		6,738,000			K Technical
Workings						
W1: £1,200 x 40% = £480,000						1 mark
W2: (£87,500 - £31,500)/50 + (£1,500 * 0.8/50*3/12) = £1,126,000						4 marks
W3: (£40,762 - £34,472 + £480OF)*0.4 = £2,708,000						2 marks
Wording and layout						1
						K Technical

Examiner comments

This requirement was tackled very well by the majority of candidates.

Total possible marks	13	4K, 90S
Maximum full marks	12	

Task 1.1 (b)	Mark	Nature
800 – (1200 – 480 OF) = £80,000 profit	1 for calc 1 for profit	S Analysis
Examiner comments This requirement was tackled very well by the majority of candidates.		
Total possible marks	2	2S
Maximum full marks	2	

Task 1.1 (c)	Mark	Nature
Definition: The purpose of depreciation is to spread the cost of an asset net of its residual value by charging it as an expense in the SOPOL to the accounting periods over which it is helping to generate revenue (its useful life) It is an application of accrual accounting / the matching principle.	Max 2 1 1 1	K Technical K Technical K Technical
Building The building is depreciated over 50 years because buildings have a definite life after which they need to be replaced/renewed	1 Max 1 1	K Technical K Technical
Land But the land is not depreciated as land is regarded as having an indefinite life.	1 Max 1 1	K Technical K Technical
Examiner comments This requirement was tackled very well by the majority of candidates.		
Total possible marks	7	7K
Maximum full marks	4	

Task 1.2			Mark	Nature
Draft PBT		9,830,000		
Depreciation	1.1a 1126+2708	(3,834,000)	10F	S Q & AI
Profit on disposal	1.1b	80,000	10F	S Q & AI
Amortisation	(3240 + 1760)/5*6/12	(500,000)	3	S Analysis
Inventory: equipment		109,900 W1	3	S Analysis
Inventory: houseplants		12,950 W2	3	S Analysis
Final PBT		5,698,850		

Working 1: equipment

Item number	Quantity	Purchase price	Reduced selling	Costs to sell	NRV	Value per item	Total
		£	£	£	£	£	
658365	50	580	780	80	700	580	29000
546846	40	1680	1450	110	1340	1340	53600
56499	70	390	550	50	500	390	27300
							109900

Working 2: houseplants

Received	Issued	Balance	Value	Unit cost
		50	1250	25.00
250			10000	40.00
		300	11250	37.50
	180		-6750	37.50
		120	4500	37.50
130			8450	65.00
		250	12950	51.80

Examiner comments

Overall this sub-task was well-answered by the majority of students.

Total possible marks

11

11S

Maximum full marks

11

Task 1.3

General comments

Overall this sub-task was well-answered.

Task 1.3 (a)		Marks	Nature
D	Fraud by abuse of position	1	S Analysis
Examiner comments This sub-task was very well-answered.			
Total possible marks		1	1S
Maximum full marks		1	

Task 1.3 (b)	Mark	Nature
	Max 2 per duty, first 3 duties	
<u>To promote the success of the company for the benefit of members as a whole and in good faith (s172 CA)</u>	1	K Regulation & compliance
Should promote the company's success– shown bad faith, and it caused the company a loss which affects Jardini's retained earnings and therefore the level of possible dividends for members.	1	S Analysis
Being involved in a fraud on the company undermines the business's relationships with stakeholders, and its reputation for high standards, which will also affect its future profitability	1	K Regulation & compliance
<u>To exercise reasonable care, skill and diligence (s174 CA)</u>	1	K Regulation & compliance
Liam failed to exercise any care or diligence when he authorised either the contracts or the houseplant write-offs	1	S Analysis
<u>To avoid conflict of interest (s175 CA)</u>	1	K Regulation & compliance
Liam knowingly allowed a conflict of interest when he took the gifts from the property developers via Isabelle	1	S Analysis
<u>Not to accept benefits from third parties (s176 CA)</u>	1	K Regulation & compliance
Although the gifts were received via Isabelle, Liam knew that they were a benefit from a third party when he accepted them from her	1	S Analysis
<u>To act within powers (s171 CA)</u>	1	K Regulation & compliance
He has abused his power as a director by authorising the write-off for a purpose (his own benefit) that was not in the company's interest.	1	S Analysis
Examiner comments Overall this sub-task was very well-answered.		
Total possible marks	11	6K, 5S
Maximum full marks	6	

Task 1.3 (c)	Mark	Nature
<u>Sara's breaches of Code of Ethics</u> Max 2 for identifying a fundamental principle or a threat from the Code of Ethics, max 2 for explanation in context.	Max 4	
Sara failed to review the documents in breach of Jardini's code...	1	B Ethics/integrity
...and accepted Liam's authorisation on the houseplant write-off when this should have been authorised by Bex, the retail director.	1	B Ethics/integrity
...both of which are a breach of professional competence and due care since they were required procedures.	1	K Ethics/standards
She appears to have succumbed to a familiarity threat arising from her family relationship to Liam.	1	K Ethics/standards
...which probably affected her objectivity	1	K Ethics/standards

Sara may also have faced a self-interest threat	1	K
... since Liam received the bribes in the end and she did not review/query what he was doing.	1	Ethics/standards B Ethics/integrity
...this breaches her fundamental principle of integrity	1	K
In relation to ICAEW's Code of Ethics, Sara also failed to demonstrate professional scepticism throughout the process.	1	Ethics/standards K Ethics/standards
<u>Actions that you should have taken in March 2023</u>	Max 3	
You should not have recorded the details without further investigation	1	B Ethics/integrity
You should have demonstrated professional scepticism about the events in Wanstead and Sara's explanations.	1	B Ethics/integrity
You should have queried Sara's failure to review the write-off email in accordance with the review and authorisation procedures in the accounting handbook, which is in accordance with the finance function code of conduct (refer matters to line manager).	1	B Ethics/integrity
You should have raised your concern with a manager at a higher level , ie Tommy Sheldon.	1	B Ethics/integrity
As you were reluctant to accept Sara's explanation, according to the code of conduct you should have raised the matter with Tommy		
You should have documented your concerns at the time	1	B Ethics/integrity
Examiner comments Overall this sub-task was well-answered by most candidates.		
Total possible marks	14	6K, 8B
Maximum full marks	7	

Task 1.4
General comments Overall this sub-task was well-answered.

Task 1.4 (a)	Marks	Nature
EMAIL From: You To: Emilia Wright Subject: Fraud Dear Emilia, Here are some explanatory notes about fraud and error in the context of respective responsibilities of management and Grove.	1	S Communication
<u>Explanations of responsibilities</u> Max 2 for management, 2 for auditors	Max 4	
Jardini's management is responsible for preventing and detecting fraud.	1	K Systems & processes
We do this by putting in place a system of internal control over the company's transactions and exercising oversight of this system, and by creating a culture of honesty and ethical behaviour.	1	S Using systems and processes

Grove is not responsible for preventing fraud nor does it warrant that it will detect any fraud that has occurred.	1	K Systems & processes
However Grove is responsible for obtaining reasonable assurance that Jardini's financial statements are free from material misstatement, including when that misstatement is caused by fraud.	1	K Systems & processes
And for reporting on whether the financial statements show a true and fair view	1	K Systems & processes
They do this by planning and performing the audit in such a way as to respond appropriately to the risk identified.	1	S Using systems and processes
For example, if the written off houseplants or undervalued contracts at Wanstead had resulted in a material misstatement then the auditor should detect that.	1	S Using systems and processes
Grove may also have a responsibility to report a fraud to an external, relevant authority.	1	K Systems & processes
The fraud amounted to £25,000 which is not material in amount.	1	S Using systems and processes
but may be considered material by nature due to director's involvement.	1	B Adding value
Best wishes,		
Me		

Examiner comments

Overall this sub-task was well-answered.

Total possible marks	11	5K, 5S, 1B
Maximum full marks	5	

Task 1.4 (b)	Marks	Nature
2% total assets: $2\% \times 81,400,000 = £1,628,000$	1	S Analysis
1% revenue: $1\% \times 63,194,000 = £631,940$	1	S Analysis
Lower figure, rounded = £632,000 (OF)	1 OF	S Quality & accurate info

Examiner comments

Overall this sub-task was very well-answered, with all candidates scoring full marks.

Total possible marks	3	3S
Maximum full marks	3	

Task 1.4 (c)	Marks	Nature
The fraud resulted in a total loss to Jardini of £25,000 so is not a material misstatement as such, given audit materiality is £632,000 OF	1	S Using systems & processes
However, the existence of fraud will affect the auditor's assessment of risks of fraud due to misappropriation of assets when identifying significant audit areas – it is material by nature.	1	S Using systems & processes
This is particularly so when it gives rise to concerns about the integrity of management responsible for the entity's internal controls (ie Liam is a director)	1	S Using systems & processes

And will be viewed as an indication of increased significant risk of material misstatement due to fraud at assertion level eg of the valuation of inventory or the completeness of revenue	1	S Using systems & processes
Examiner comments Overall this sub-task was well-answered.		
Total possible marks Maximum full marks	4 2	4S

Task 1.4(d)	Marks	Nature
<u>Assertions</u> Three of: Existence, valuation, rights/obligations, completeness	Max 3	
<ul style="list-style-type: none"> that inventory included in the financial statements exists (existence) and has not been destroyed. 	1	K Systems & processes
<ul style="list-style-type: none"> that all existing inventory is included in the financial statements (completeness) at the appropriate valuation (valuation) 	1	K Systems & processes
<ul style="list-style-type: none"> that the inventory belonging to the customer is not included in the financial statements (rights/obligations) 	1	K Systems & processes
<ul style="list-style-type: none"> that the destroyed inventory is not included at full cost in the financial statements (valuation) 	1	K Systems & processes
<u>Substantive procedures</u> Two different assertions to be tested.	Max 4 1 for explanation 1 for linked assertion	
<ul style="list-style-type: none"> Trace a sample of items on the final inventory summary back to the inventory count sheets – objective is to ensure all inventory included in the financial statements exists. Ensure the summary does not include the destroyed items. 	2	B Adaptability S Using systems & processes
<ul style="list-style-type: none"> Trace a sample of items from the inventory count sheets to the final inventory summary– objective is to ensure inventory included in the financial statements is complete and does not include the destroyed items. 	2	B Adaptability S Using systems & processes
<ul style="list-style-type: none"> Select a sample of goods received documentation before the year-end and ensure the goods received are included in year-end inventory – objective is to ensure rights/obligations are correct. 	2	B Adaptability S Using systems & processes
<ul style="list-style-type: none"> Select a sample of goods received documentation after the year-end and ensure the goods received are not included in year-end inventory – objective is to ensure rights/obligations are correct. 	2	B Adaptability S Using systems & processes
<ul style="list-style-type: none"> Check that the calculations of valuation on the final inventory sheets have been made correctly, on a sample basis ie lower of cost and NRV using AVCO for plants and FIFO for gardening equipment) 	2	B Adaptability S Using systems & processes
<ul style="list-style-type: none"> Trace the cost of a sample of plants and gardening equipment to purchase invoices to ensure cost has been recorded correctly and on the right basis – valuation. 	2	B Adaptability S Using systems & processes
<ul style="list-style-type: none"> Trace valuation by items to post year-end sales invoices to ensure the items achieved at least cost – if not they should be valued at NRV 	2	S Using systems & processes

Examiner comments Overall this sub-task was well-answered although candidates failed to take account of the fact that the inventory count had taken place some time ago so there was no longer scope for physical tests.		
Total possible marks	18	4K, 7S, 7B
Maximum full marks	7	

Task 2.1
General comments Overall this sub-task was well-answered

Task 2.1(a)	Marks	Nature		
Contribution	35.00 -16.50	18.50	1	S Analysis
Breakeven volume	17,300/18.50	935 units	1	S Analysis
Market demand		1,050		
Margin of safety	1,050-935	115	1	S Analysis
MOS %	115/1050	11%	1	S Analysis
Gross profit	18.50 * 1,050	19,425.00	1	S Analysis
Fixed costs		17,300.00	1	S Q & AI
Total profit		2,125.00		

Examiner comments This sub-task was extremely well-answered, with all candidates scoring full marks.		
Total possible marks	6	6S
Maximum full marks	6	

Task 2.1(b)	Marks	Nature		
Sales price	29.00			
Target variable costs	55%	15.95	1	S Analysis
Target contribution	45%	13.05		
Volume	1,050 * 1.5	1,575	1	S Analysis
Gross profit	1,575 * 13.05 OF	20,553.75	1	S Analysis
Fixed costs	17,300*1.05	18,165.00	1	S Analysis
Total profit		2,388.75		

Examiner comments This sub-task was extremely well-answered.		
Total possible marks	4	4S
Maximum full marks	4	

Task 2.1 (c)	Marks	Nature
<u>Three factors to be considered</u>		
How are estimates of demand and price arrived at? <ul style="list-style-type: none"> - Are all competitor prices taken into account or just local ones? - Does the price reflect the quality that J is aiming for? 	1 for a relevant factor, 1 for further explanation 2	S Analysis B Professional scepticism
Achievability of volumes in timescale using website <ul style="list-style-type: none"> - Is it feasible for the website to generate a sufficient volume of demand to result in over 1,000 letterbox plants to be delivered within three months? 	2	S Analysis B Professional scepticism

<p>Is Morpeth the right location for the trial? The directors should establish whether Morpeth covers an area with sufficient numbers of people who may wish to buy this niche product for delivery within the area.</p>	2	S Analysis B Planning & prioritisation
<p>Is it possible to reduce the cost of the plants/packaging/delivery by 55p in order to achieve the increased profit at the lower selling price? This will depend to some extent on the price elasticity of demand.</p>	2	S Analysis B Professional scepticism
<p>Attitude to risk – is the margin of safety on either plan sufficient? The margin of safety based on Sara's figures is only 11%, which suggests there is a stronger risk that breakeven will not be achieved. For Bex's estimates, the MOS is not much higher, at 1,575 – (£18,165/£13.05) = 183 units or 183/1575 = 11.6%</p>	2	S Analysis B Professional scepticism
<p>How reliable are the fixed costs estimates? Because the MOS is quite low, any underestimate of fixed costs will lead to a loss quite quickly</p>	2	S Analysis B Professional scepticism
<p>Could delivery be outsourced? It may be worth investigating the outsourcing of delivery to a third party, to reduce both variable and possibly fixed costs of operating the product from Morpeth.</p>	2	S Analysis B Planning & prioritisation
<p>Pricing factors: Competitors. Costs. Customers The prices that Sara and Bex have identified should be tested against information about what customers are prepared to pay and what competitors are charging, as well as against the costs of operating the product.</p>	2	S Analysis B Professional scepticism
<p>Quality factors of plants/packaging/delivery The trial could go very badly if the quality of all the elements of the product do not match customer demands, so care should be taken in making sure there is enough quality that the product does not generate complaints, demand for refunds or bad publicity.</p>	2	S Analysis B Planning & prioritisation

Examiner comments

Although the average mark on this sub-task was competent, candidates seemed to struggle to identify factors beyond ensuring quality.

Total possible marks
Maximum full marks

18
6

12S, 6B

Task 2.1 (d)				Marks	Nature
	Probability	Total revenue	Expected value		
Worst case	25%	12,000,000	3,000,000		
Most likely	45%	15,700,000	7,065,000		
Best case	30%	17,600,000	5,280,000		
			15,345,000	2	S Q & AI
		Jardini variable	1,150,875	1	S Q & AI
		7.5%*15,345,000			
		Jardini fixed 100*£2,500	250,000	1	S Q & AI
		Jardini total	1,400,875		

Examiner comments

No candidate scored full marks on this requirement, although all who attempted it calculated the expected value of revenue correctly, which is pleasing.

Total possible marks
Maximum full marks

4
4

4S

Task 2.2
General comments Overall this sub-task was well-answered

Task 2.2 (a)	Marks	Nature
<u>Two cost drivers: any activity that affects the cost of a product or service</u>	Max 4 Max 3 if drivers are generic	
Procurement of plants and other inventory;	1	S Q & AI
acquiring human resources (employees and contractors) to complete activities, especially operations and logistics;	1	S Q & AI
acquiring and maintaining properties, vehicles and machinery;	1	S Q & AI
providing administration and other infrastructure such as the website and information systems	1	S Q & AI
<u>Two value drivers: elements of products and services which increase the amount of value that consumers and corporate clients place on them.</u>		
Offering specialist plants and safe/efficient garden services;	1	S Q & AI
setting up concessions;	1	S Q & AI
branding and advertising;	1	S Q & AI
user-friendly and efficient website sales;	1	S Q & AI
elements of service activity	1	S Q & AI
<u>Four concerns and linkages</u>	Max 8	
Per concern: 1 for an explanation of improvement and 1 for correctly stating two linked activities		
Delay in local advertising of new concessions:	Max 2	
Delay suggests there are weak linkages between the primary activities of operations v marketing/sales	1	S Analysis
Ensuring that agreeing a new concession is communicated immediately and in detail to managers responsible for local and national advertising will remove the delay	1	B Proactivity
This adds value by bring sales in quicker to concessions, from which Jardini derives commission income	1	B Added value
Poor quality team members:	Max 2	
There are poor linkages between outbound logistics v procurement/HR	1	S Analysis
Whether they are self-employed contractors (sourced by procurement) or employees (sourced by HR), workers supplied by Jardini should be properly trained and equipped to meet the minimum standard set by Jardini and required by clients	1	B Proactivity
Improving quality will add value by ensuring a more efficient service for clients and help to retain more corporate clients	1	B Added value
Supplies of rare and expensive plants:	Max 2	
There are poor linkages between inbound logistics, service and procurement	1	S Analysis
When ordering these plants, procurement should specify exact times for delivery and ensure that inbound logistics are aware of the time-critical nature of the deliveries.	1	B Proactivity
The service activity should consider whether the policy on return of these plants by customers is too generous	1	B Proactivity
Improving linkages will ensure more successful sales of more rare plants, which will improve profits	1	B Added value
Plant knowledge:	Max 2	
There are poor linkages between operations, procurement and IT development	1	S Analysis
There should be a central database in which all up-to-date information about regulations and other issues affecting particular plants is logged	1	B Proactivity

This will add value by limiting write-offs and ensuring that the right orders are placed in the first place.	1	B Added value
Examiner comments This sub-task was well-answered by most candidates.		
Total possible marks Maximum full marks	22 12	13S, 9B

Task 2.2 (b)	Marks	Nature
Individual is a supplier and loses basic rights in contract on termination of the agreement with Jardini eg cannot claim unfair or wrongful dismissal.	1	B Added value
Individual loses employment rights related to holiday, sick pay, maternity/paternity/adoption pay or leave.	1	B Added value
Individual must start to deal with HMRC direct ie Jardini does not account for NI or tax through PAYE.	1	B Added value
Examiner comments This sub-task was well-answered by most candidates.		
Total possible marks Maximum full marks	3 2	3B

Task 2.2 (c)	Marks	Nature
<u>RFID tags</u>		
...can be attached to items of inventory, such as plants and gardening equipment, or to vehicles and machinery, and IoT means the location and condition of the items can be tracked by Jardini's management information system using the internet in real time.	2	K Business awareness B Proactivity
...should be attached to higher value inventories and non-current assets as a priority in order to manage where they are kept and for how long, so they are secure and do not deteriorate.	2	K Business awareness B Proactivity
...allow closer monitoring and control of inventories and non-current assets so they can be swapped between garden centres and or gardening services teams to meet demand from customers and the needs of the garden services teams.	2	K Business awareness B Proactivity
<u>A smartphone with a location-enabled app</u>		
...means the team leader can log into the app and identify which people and what machinery are being deployed at the client's premises, so the correct hours can be billed to the client.	2	K Business awareness S Teamwork
... automatically cross-checks that the location ties in with what the team leader has entered, so Jardini's management can be assured that people are where they say they are.	2	K Business awareness B Proactivity
...the increased accuracy of Jardini's management of the team will ensure the client receives a better service and can be sure they are being billed fairly and promptly.	2	K Business awareness B Proactivity

...allows Jardini to keep team leaders up to date with the availability of workers, vehicles and machinery so they can call on additional resources as required.	2	K Business awareness B Proactivity
...allows teams to find client locations more easily so less time is spent finding the client's premises	2	K Business awareness B Proactivity
Examiner comments This sub-task was well-answered by most candidates.		
Total possible marks	16	8K, 1S, 7B
Maximum full marks	6	