

Marking guide for Role Simulation Examination December 2025

The Role Simulation exam aims to examine knowledge, skills and behaviours in roughly equal proportions.

A set of answers is issued to markers, giving an overview of the 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 knowledge 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 knowledge marks are for knowledge related to:

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

The skills marks are for the following skills:

- Analysis
- Communication
- Leadership
- Planning and prioritisation
- Producing quality and accurate information
- Team working and collaboration
- Using systems and processes

The behaviour 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 PESTEL analysis' then knowledge marks would be available for knowing the meaning of the key headings and the terminology for items commonly seen under these headings, and both skills and behaviour 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 pools of marks, nor to score at least 70% in each of the two tasks.

December 2025 marking grid

	Marks identified in marks scheme	Maximum full marks	Syllabus
Task 1			
1.1a	14	14	ACC
1.1b	2	2	ACC
1.2a	10	9	ACC
1.2b	11	5	ACC
1.3a	10	5	ASSURANCE
1.3b	1	1	ASSURANCE
1.3c	9	4	ASSURANCE
1.3d	21	9	ASSURANCE
1.4a	12	6	ASSURANCE
1.4b	6	4	ASSURANCE
	96	59	
Task 2			
2.1a	4	4	BTF
2.1b	4	4	BTF
2.1c	6	6	
2.2a	9	9	MI
2.2b	13	6	MI
2.3a	9	6	Law
2.3b	8	6	BTF
	53	41	
Total	149	100	

The marking information set out below is that used to mark the requirements in the December 2025 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
Examiner's comments
Overall this task was very well-answered.

Task 1.1a				Marks
	Land	Buildings	Equipment	
Cost				
At 1/10/24	700,000	3,500,000	1,050,000	
Addition	100,000	350,000	84,000	1
Disposal		0	-12,000	
At 30/9/25	<u>800,000</u>	<u>3,850,000</u>	<u>1,122,000</u>	
Acc dep				
At 1/10/24	-	1,008,000	630,000	
Charge	-	85,200 W1	213,200 W2	
Disposal	=	0	-4,800 W3	1
At 30/9/25	=	<u>1,093,200</u>	<u>838,400</u>	1 OF
NBV				
At 1/10/24	<u>700,000</u>	<u>2,492,000</u>	<u>420,000</u>	1
At 30/9/25	<u>800,000</u>	<u>2,756,800</u>	<u>283,600</u>	1
Working 1				
Existing buildings charge:	$(3500 - 1400)/25$	84		
Additional shop charge:	$(350 - 170)/25 \times 2/12$	<u>1.2</u>		
Total charge:		<u>85.2</u>		4
Working 2				
Retained equipment charge:	$(1050 - 12)/5$	207.6		
Addition charge:	$84/5 \times 4/12$	<u>5.6</u>		
Total charge:		<u>213.2</u>		4
Working 3				
Acc dep on disposal:	$12/5 \times 2$	4.8		1
Examiner comments				
Candidates scored very well on this sub-task. Weaker candidates failed to present workings for their depreciation figures.				
Total possible marks				14
Maximum full marks				14

Task 1.1b	Marks
<div>Cost12,000</div> <div>Less acc dep-4,800 OF</div> <div>NBV7,200</div> <div>Proceeds-5,000</div> <div>Loss2,200</div>	1 + 1
Examiner comments Candidates scored very well on this sub-task. Weaker candidates failed to identify whether their calculation resulted in a profit or a loss.	
Total possible marks	2
Maximum full marks	2

Task 1.2
Examiner's comments Overall this task was well-answered.

Task 1.2a					Marks
Specca Ltd: SOPOL for year ended 30 September 2025					
Title, headings				£	1
Revenue				14,414,400	
Cost of sales				<u>-13,043,400</u>	
Gross profit				1,371,000	
Administrative expenses				-555,500	
Finance costs				<u>-37,000</u>	
Profit before tax				<u>778,500</u>	
Workings					
	<u>Sales</u>	<u>COS</u>	<u>Admin</u>	<u>Finance cost</u>	
Per Gianni	14420	12868.6	542		1
Depreciation					
85.2+213.2-13.5		284.9 OF	13.5		1 + 1
Loss on disposal		2.2 OF			1
Closing inventory		-9.3			1
Rates prepayment 309000*1/3		-103			1 + 1
Deposits from customers	-5.6				1
Interest on loan 740000*.05				37	1
Total	14414.4	13043.4	555.5	37	
Examiner comments					
Candidates scored well on this sub-task. Weaker candidates failed to include certain items, especially depreciation and the rates prepayment, or made their adjustment to the wrong cost classification					
Total possible marks					10
Maximum full marks					9

Task 1.2b	Marks
Explanation to Chris	1 Max 4 marks
Revenue should be recognised when control of the goods is transferred from Speccia to the customer, according to IFRS 15 <i>Revenue from Contracts with Customers</i> .	1
At the point when the customer pays the deposit to Speccia, control of the glasses has not transferred, so the deposit should be recognised as deferred income – a liability – not as revenue...	1
...as the economic benefits have not yet been transferred to the customer so Speccia cannot recognise a sale.	1
The original entry should be DR Cash, CR Deferred income	1
As it was recorded as a sale, the correcting entry would be: DR Sales, CR Deferred income	1
Deferred income is recognised as a liability in the SOFP, along with trade payables.	1
The Conceptual Framework states that 'a liability is a present obligation of the entity to transfer an economic resource as a result of past events'.	1
Speccia has received the cash but as the economic resource (the glasses) has not yet been transferred to the customer it is still a present obligation to do so.	1
Recognising a deposit as deferred income is an application of the accrual principle, where we recognise income in the period in which a sales transaction is completed.	1
<i>Award 1 mark if contrasted with the treatment of accrued income</i>	1
Examiner comments	
Candidates scored very well on this sub-task.	
Total possible marks	11
Maximum full marks	5

Task 1.3
Examiner's comments
Overall this task was very well-answered.

Task 1.3a	Marks
To: Luca Speccia From: Accounts assistant Date: 9 December 2025 Subject: Responsibility for fraud and error	1 Max 4 marks
It is Speccia's management and board who are responsible for preventing and detecting both fraud and error...	1
...in line with their CA2006 obligations to safeguard assets.	1
They should do this by putting in place a system of internal control over Speccia's transactions and then exercising oversight over this system.	1
They should also create a culture of honesty and ethical behaviour.	1

MH is responsible for obtaining reasonable assurance that Speccia's financial statements are free from material misstatement, whether caused by fraud or error.	1
MH is at greater risk of failing to obtain evidence about material misstatements from fraud than material misstatements from error.	1
This is because fraud may involve sophisticated schemes designed to conceal it, and it may be perpetrated by individuals in collusion.	1
Fraud involving Speccia's management – such as Gianni in the finance function, who is responsible for the payroll function even though it has been outsourced to an agency – is harder to detect because management is in a position to manipulate accounting records or override control procedures.	1
The auditor should exercise professional scepticism by maintaining a questioning mind throughout the audit in relation to fraud and error	1
Examiner comments	
Candidates scored very well on this sub-task.	
Total possible marks	10
Maximum full marks	5

Task 1.3b	Marks
D The risk that the auditor expresses an inappropriate audit opinion when the financial statements are materially misstated.	1
Examiner comments	
Candidates scored very well on this sub-task.	
Total possible marks	1
Maximum full marks	1

Task 1.3c	Marks
<u>Effect on audit risk</u>	
The fraud resulted in a total loss to Speccia of £11,000 so the amount is not a material misstatement in itself, given audit materiality was £85,000 last year.	1
However, its confirmed existence will affect MH's assessment of risks of fraud due to misappropriation of assets when identifying significant audit areas – it is material by nature...	1
... because clearly controls which should have prevented the fraud are not working	1
This is particularly so if it gives rise to concerns about the integrity of management responsible for the entity's internal controls. This does not appear to be the case here, at least in relation to Kyle as the finance director.	1
	1
<u>Materiality (max 3 out of 4 if not considered)</u>	
MH will view the fraud as an indication of increased significant audit risk of material misstatement...	1
...due to lack of controls.	1
As a result of this increase in audit risk, MH is likely to set the figure for materiality at a lower level than last year,	1
and to carry out additional work in certain areas such as payroll expenses.	1
Examiner comments	
Candidates scored very well on this sub-task.	
Total possible marks	9
Maximum full marks	4

Task 1.4
Examiner's comments
Overall this task was well-answered.

Task 1.4a	Marks
<p>Max 4 if principles or threats not named</p> <p>Gianni has a long-standing familiarity threat to objectivity from having a close friendship with a supplier who was providing payroll services to Speccia.</p> <p>It is possible that there was a familiarity threat to confidentiality for Gianni by continuing the friendship once Helena's firm was running Speccia's payroll – it is possible for instance that Helena made contact with Frankie Dobbs on the back of something that Gianni said about them.</p> <p>He had a significant conflict of interest and familiarity threat to integrity and professional behaviour by not revealing the close friendship before he undertook due diligence on the firm for Speccia – he was not honest and straightforward (integrity) and may have brought the reputation of the profession into disrepute (professional behaviour)</p> <p>He faced an intimidation threat to integrity from Helena saying that she would reveal the friendship so he would lose his job.</p> <p>He faced a self-interest threat to integrity when Helena said he would no longer be able to use the ski chalet.</p> <p>Gianni's professional competence and due care was significantly threatened by the overload of work during Kyle's absence.</p>	<p>1 per principle/ threat 1 for explanation</p> <p>1 per principle/ threat 1 for explanation</p> <p>1 per principle/ threat 1 for explanation</p> <p>1 per principle/ threat 1 for explanation</p> <p>1 per principle/ threat 1 for explanation</p>
Examiner comments Candidates scored very well on this sub-task.	
Total possible marks	12
Maximum full marks	6

Task 1.4b	Marks
<p>Max 3 if no mention of professional scepticism concepts</p> <p>Gianni should have demonstrated his professional scepticism by:</p> <p>being alert to the high risk of error or fraud in relation to the payroll, which he should have known because of the amounts involved and the fact it was outsourced;</p> <p>questioning Nastrene about the increase in costs when he first noticed it in August 2025, which he should have done because of the risks involved;</p> <p>investigating the increase himself, to the point that he was satisfied with the explanations given to him.</p>	<p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p>
Examiner comments Many candidates struggled on this sub-task because although most understood the concept, they failed to explain how the actions that Gianni should have taken related to the elements of professional scepticism: alertness, questioning and investigation.	
Total possible marks	6
Maximum full marks	4

Task 2.1
Examiner's comments
Overall this task was well-answered.

Task 2.1a			Marks
Option	Strategy	Ansoff	
1	Increase sales of designer glasses at much higher retail prices by means of more sophisticated marketing techniques and better target marketing.	New market/existing product: market development	1
2	Rent out space in Speccia shops to small businesses selling goods such as books, chocolates, cosmetics and clothing.	New market/new product: diversification	1
3	Cut retail prices for glasses, contact lenses and accessories to increase the volume of sales; sell lower quality frames and lenses as they cost less.	Current market/existing product: market penetration	1
4	Offer audiology services and products: hearing tests and digital hearing aids. This would involve training some staff to become audiologists.	Current market/new product: product development	1
Examiner comments			
On average candidates scored well on this sub-task, though weaker candidates did not demonstrate good knowledge of Ansoff.			
Total possible marks			4
Maximum full marks			4

Task 2.1b			Marks
Option	Strategy	Porter	
1	Increase sales of designer glasses at much higher retail prices by means of more sophisticated marketing techniques and better target marketing.	Focus differentiation, because it is offering better products. Strategies to support differentiation-focus include: building up a brand image, giving the frames special features to make them stand out, and better marketing	1 for generic strategy 1 for explanation (only 1 if not <u>focus</u>) 1 for generic strategy 1 for explanation
3	Cut retail prices for glasses, contact lenses and accessories to increase the volume of sales; sell lower quality frames and lenses as they cost less.	Cost leadership, because the idea is to produce at low cost, compete on price and earn higher profits per unit. Strategies to support being a cost leader include: obtaining economies of scale; using the latest technology; concentrating on improving productivity; minimising overhead costs; getting favourable access to sources of supply	
Examiner comments On average candidates scored well on this task, though weaker candidates did not demonstrate good knowledge of Porter's generic strategies.			
Total possible marks			4
Maximum full marks			4

Task 2.1c	Marks
<p>Joining the re-use scheme which allows refurbished pairs of glasses to be sent to lower income communities in the UK and elsewhere supports social sustainability because it is meeting the needs of a much wider range of users of Speccia's products.</p> <p>In terms of UN SDGs, it supports 3 Good health and wellbeing and 10 Reduced inequality</p> <p>Encouraging further training of staff as assistant optometrists supports social sustainability because it involves fair treatment of employees and will allow them to meet their own needs better by enjoying a better paid career.</p> <p>In terms of UN SDGs, it supports 4 Quality education and 8 Decent work and economic growth</p>	<p>Max 3</p> <p>2</p> <p>1</p> <p>Max 3</p> <p>2</p> <p>1</p>
Examiner comments Candidates scored very well on this task.	
Total possible marks	6
Maximum full marks	6

Task 2.2
Examiner's comments Overall this task was extremely well-answered and had the highest average score.

Task 2.2a			Marks
	Eye test 1	Eye test 2	
Annual demand	585	440	
Time per test	2 hours	1.5 hours	
Price	89	84	
Variable cost	3	1.5	
Cont/test	86	82.5	1
Cont/hour	43	55	1
Ranking	2	1	1
Number of tests (1200 - 660)/2	270	440	1
Contribution achievable	23,220	36,300	1
Fixed overhead at £32/hour	17,280	21,120	1
Profit per year	5,940	15,180	
Total profit		21,120	1
Hours used	540 hours	660 hours	
Hours needed to meet demand	1,170 hours	660 hours	1
Additional hours to meet demand (585 - 270)*2	630 hours		1
Examiner comments Candidates scored extremely well on this sub-task.			
Total possible marks			9
Maximum full marks			9

Task 2.2b	Marks
<u>Customer perspective:</u> <ul style="list-style-type: none"> customer retention (AI) – can upsell, have repeat eye tests take-up of eye test appointment post-reminder email (AI) – generate revenue, ensure customers' eye health is maintained so they stay loyal customer satisfaction score (EP) – remain as customers, generate more revenue delivery time (EP) etc 	1 1 1 1 1
<u>Business process perspective:</u> <ul style="list-style-type: none"> efficiency of eye testing (AI/EP) – identify issues so will boost customer loyalty; reduce wastage of time; time taken to assemble a pair of glasses (EP) – efficient use of time so more time can be spent on assembly/serving customers; time from customer order to collection of glasses (EP) – deliver good customer service so they will come back 	1 1 1 1 1
<u>Innovation/learning:</u> <ul style="list-style-type: none"> employee retention (AI) – better experience and commitment means better customer service and therefore increased activity time spent on sales training (AI) – more employees can upsell products and services, and get customers to be larger deposits time spent on assembly training (EP) - more employees can assemble glasses so customer time waiting for collection is reduced 	1 1 1 1
Examiner comments Candidates scored extremely well on this sub-task.	
Total possible marks	13
Maximum full marks	6

Task 2.3
Examiner's comments Overall this task was the least well-answered, with many candidates struggling with 2.3a in particular.

Task 2.3a	Marks
Why covered by the Act: The Data Protection Act applies where personal data is held on computer-based information systems. All organisations, including Speccia, are covered by the Act. Personal data covers any information related to an identifiable living individual: any living person who can be directly or indirectly identified by reference to an identifier such as a name, reference number, location or online identifier. Speccia retains each customer's name, date of birth and reference number so it falls under the Act as personal data.	Max 2 marks 1 1 1 1 1
By releasing the personal data of customers into the public domain, Speccia has breached the data protection principle related to integrity, confidentiality and security .	Max 1 mark
Under this Principle, Specca should have: incorporated appropriate security measures as regards risks that might arise eg access and integrity controls. incorporated appropriate technical and organisational measures to protect the data eg. training and governance	Max 2 marks 1 1
Speccia must inform the Information Commissioner about the data breach	Max 1 mark

Examiner comments Many candidates struggled on this sub-task as they lacked the required knowledge about data protection principles and who a serious data breach must be reported to.	
Total possible marks	9
Maximum full marks	6

Task 2.3b	Marks
<ul style="list-style-type: none"> • Speccia should install <u>cybersecurity software</u> such as anti-virus software, malware, two factor authentication, firewalls and other technical controls, which helps to prevent viruses and unwanted software from affecting the system and verify the identity of the user at log in. • Speccia must keep all cybersecurity software and operating systems <u>updated</u>. Updates fix security weaknesses identified in software and apps that could be used by hackers to gain access. • In the shops and the Dorking office, users should have <u>strong passwords</u> to access the systems. These should not be reused for multiple logins, they should not be easy to guess and different passwords should be used for the different systems • <u>Train staff and promote awareness</u> of cybersecurity in all stakeholders, including customers, so users are alert to threats and to the need to take action 	1 per measure 1 per explanation 1 per measure 1 per explanation 1 per measure 1 per explanation 1 per measure 1 per explanation
Examiner comments Candidates scored well on this task though marks were polarised, with weaker candidates focusing only on different forms of cybersecurity software, which limited the marks available.	
Total possible marks	8
Maximum full marks	6