

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
Cost		Land	Buildings	Equipment
At 1/10/24		700,000	3,500,000	1,050,000
Addition		100,000	350,000	84,000
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
At 30/9/25		-	<u>1,093,200</u>	<u>838,400</u>
NBV				
At 1/10/24		<u>700,000</u>	<u>2,492,000</u>	<u>420,000</u>
At 30/9/25		<u>800,000</u>	<u>2,756,800</u>	<u>283,600</u>
<i>Working 1</i>				
Existing buildings charge:		(3500 – 1400)/25	84	
Additional shop charge:		(350 – 170)/25*2/12	1.2	
Total charge:			<u>85.2</u>	4
<i>Working 2</i>				
Retained equipment charge:		(1050-12)/5	207.6	
Addition charge:		84/5*4/12	5.6	
Total charge:			<u>213.2</u>	4
<i>Working 3</i>				
Acc dep on disposal:		12/5*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
Cost	12,000
Less acc dep	<u>-4,800</u> OF
NBV	7,200
Proceeds	<u>-5,000</u>
Loss	<u>2,200</u>
	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		284.9 OF	13.5	1 + 1
85.2+213.2-13.5		2.2 OF		1
Loss on disposal		-9.3		1
Closing inventory		-103		1 + 1
Rates prepayment 309000*1/3				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. MH is at greater risk of failing to obtain evidence about material misstatements from fraud than material misstatements from error. This is because fraud may involve sophisticated schemes designed to conceal it, and it may be perpetrated by individuals in collusion.	1 1 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	
Examiner comments	
Candidates scored very well on this sub-task.	
Total possible marks Maximum full marks	10 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 Maximum full marks	1 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. 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... ... because clearly controls which should have prevented the fraud are not working	1 1 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... ...due to lack of controls.	1 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, and to carry out additional work in certain areas such as payroll expenses.	1 1
Examiner comments	
Candidates scored very well on this sub-task.	
Total possible marks Maximum full marks	9 4

Task 1.4d	Marks
<u>For (i), max 1 out of 3 if just stated assertions, not described</u>	
<u>Completeness:</u> To establish that all the assets owned by the company are included:	1
<i>Substantive procedures:</i>	
• agree the figures per the fixtures, fittings and equipment schedule to the financial statements and nominal ledger	1
• compare the schedule to the asset register to ensure that the schedule reflects all the assets owned by Speccia	1
• select a number of assets physically present on site and ensure that they are contained in the asset register	1
• confirm the additions on the schedule are correct	1
<u>Rights and obligations:</u> To establish that the company actually owns the assets:	1
<i>Substantive procedures:</i>	
• select a sample of assets in the asset register and vouch them to the registration documents available for fixtures, fittings and test equipment – purchase invoice	1
• review sales invoices for sold assets to ensure that ownership has been transferred	1
• review documentation related to assets held by Speccia but owned by third parties	1
<u>Valuation:</u> To establish that the assets are not overvalued, by inflating cost or undercharging depreciation, or undervalued, by overcharging depreciation:	1
<i>Substantive procedures:</i>	
• confirm the cost or valuation of a sample of assets to purchase invoices	1
• confirm the brought forward depreciation levels of those assets (if relevant) to prior year audit files or by reviewing the brought forward asset register	1
• confirm the annual depreciation in respect of those assets is appropriate (by reference to the accounting policy on depreciation published in the financial statements), and correctly calculated (by recalculation or by using analytical procedures)	1
• review to ensure that depreciation has been correctly calculated on disposed assets, and recalculate profit or loss on sale of those assets	1
<u>Presentation and disclosure:</u> To establish that the assets are correctly presented in the financial statements:	1
<i>Substantive procedures:</i>	
• trace the total of the figures in the non-current asset note to the face of the statement of financial position	1
• trace the individual figures in the note back to the asset register and nominal ledger	1
<u>Accuracy and allocation:</u> To establish that assets have been included in the financial statements at appropriate amounts and any resulting valuation or allocation adjustments have been appropriately recorded, and related disclosures have been appropriately measured and described	1
<i>Substantive procedures:</i>	
• agree the financial statements to the underlying accounting records	1
• examine material journal entries	1
• recalculate other adjustments made in preparing the financial statements	1
Examiner comments	
Candidates scored very well on this sub-task, although some weaker candidates merely named the assertions instead of describing them.	
Total possible marks	21
Maximum full marks	9

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

Task 1.4a	Marks
Max 4 if principles or threats not named Gianni has a long-standing familiarity threat to objectivity from having a close friendship with a supplier who was providing payroll services to Speccia.	1 per principle/ threat 1 for explanation
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.	1 per principle/ threat 1 for explanation
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)	1 per principle/ threat 1 for explanation
He faced an intimidation threat to integrity from Helena saying that she would reveal the friendship so he would lose his job.	1 per principle/ threat 1 for explanation
He faced a self-interest threat to integrity when Helena said he would no longer be able to use the ski chalet.	1 per principle/ threat 1 for explanation
Gianni's professional competence and due care was significantly threatened by the overload of work during Kyle's absence.	1 per principle/ threat 1 for explanation
Examiner comments	
Candidates scored very well on this sub-task.	
Total possible marks Maximum full marks	12 6

Task 1.4b	Marks
Max 3 if no mention of professional scepticism concepts Gianni should have demonstrated his professional scepticism by: 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; 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; investigating the increase himself, to the point that he was satisfied with the explanations given to him.	1 1 1 1
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 Maximum full marks	6 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 focus)
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	1 for generic strategy 1 for explanation
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
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.	Max 3 2
In terms of UN SDGs, it supports 3 Good health and wellbeing and 10 Reduced inequality	1
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. In terms of UN SDGs, it supports 4 Quality education and 8 Decent work and economic growth	Max 3 2 1
Examiner comments Candidates scored very well on this task.	
Total possible marks Maximum full marks	6 6

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

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

Task 2.2b	Marks
<u>Customer perspective:</u> • 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> • 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
<u>Innovation/learning:</u> • 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
Examiner comments Candidates scored extremely well on this sub-task.	
Total possible marks Maximum full marks	13 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, Speccia 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"> Specchia 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. 	1 per measure 1 per explanation
<ul style="list-style-type: none"> Specchia 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. 	1 per measure 1 per explanation
<ul style="list-style-type: none"> 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 	1 per measure 1 per explanation
<ul style="list-style-type: none"> <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

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