



Top Ten



TRAYYNER

Most Likely Unseen Issues

MCS May and August 2021



Basis of my choice

Focus in the pre-seen

- Space devoted to the issue
- Degree of importance attached to it by the examiner

Strategic importance

- Importance to SWOT
- Importance likely to be attached by directors

My experience

- Past exams
- Typical issues
- How easy it is to examine



How to prepare for these issues

**Prepare key models from
pre-seen information**

Remember to adapt all
models for new points in
unseen

**Find relevant real life
examples**

Prepare sample
paragraphs
Learn them!

**Sit mock exams that
cover the key issues**

**Be prepared for which
models to use to
support the issue**

Learn typical key points

Advantages and
disadvantages



Ethics





Issue 10 – Basis of choice

Ethics is one of the most commonly examined MCS topics

- Appears in most MCS variants
- CIMA want to be seen to be testing people on ethics

Specific focus in the pre-seen

Confidentiality

Qualified trainers

Values



Issue 10 – Likely issues

Environment

Safety

Values

Risk of reputation

Legal liabilities

Sustainability

Government contracts



Issue 10 – Key points to raise

CIMA want you to be highly ethical

- You **MUST** take the moral high ground and take action from an ethical perspective

Always make a recommendation

- Short term – deal with the specific issue, e.g. where courses held and its distance from the client
- Long term – consider how to avoid similar issues arising again in the future, e.g. long term investment in new technology to reduce the need to travel



Issue 10 – Relevant theory

CIMA's ethical principles

The principles are:

- Integrity
- Confidentiality
- Professional behaviour
- Objectivity
- Professional competence and due care

Almost always use this model
when answering ethical questions

Also use the phrase 'It is simply the right thing to do'