



TPE 2023 – Mock Exam Mark Sheet

Mock 2 – Darkfurn

Marked by

Student name	Technical	Professional	Total mark

Presentation and Approach (Professional Skills)

	Max	Marks	As a result of
Judgement	14		
Analysis (Method)	12		
Communication	12		
Ethical	12		
Total mark	50		

Additional Comments to Student

(any specific sections significantly impacting on overall mark – exception basis)

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Analysis of trading performance

1.1 Turnover	1.5
1.2 Gross margin	1.5
1.3 Store variable costs	2
1.4 Store fixed costs and marketing	1

Financial analysis of stores

1.5 Turnover	2.5
1.6 Gross margin	3.5
1.7 Profit per store/calculations	2
1.8 Sales conversion factor	1.5
1.9 Recommendations	1

Non-financial considerations

1.10 Governance	2
1.11 Staff and delivery	1
1.12 Reputation	1
1.13 Closure costs and timing	1
1.14 Other	3

24.5	
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Appraisal of contract

2.1 General	1
2.2 Goods for resale – supply	2
2.3 Goods for resale – financial	1.5
2.4 Goods for resale – logistics	2.5
2.5 Sales – price/credit/bank	2.5
2.6 Other	2

11.5	
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Assessment of strategy

3.1 Selling strategy

3.1.1 Overview/wood type	3.5
3.1.2 Furniture	2
3.1.3 Branding	2
3.1.4 Stores	1.5
3.1.5 Conclusion	2.5

3.2 Manufacturing

3.2.1 Factors and commentary - financial	5
3.2.2 Factors and commentary – other	5
3.2.3 Conclusion	2

23.5	
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Internal audit report

4.1 VAT on export of goods	2
4.2 VAT on overseas services	2
4.3 Unregistered VAT trader	2.5
4.4 Malaysian supplier	3
4.5 Big data	1

10.5	
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Treasury Dept

5.1 Responsibilities	1
5.2.1 Tasks – current strategy	1.5
5.2.2 Tasks – new strategy	1.5
5.3 Loan	1

5	
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Total

75	
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75	
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Presentation Competencies

Judgement

The candidate addressed key items and had balance across the paper	20	40	60	80	100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
The candidate provided appropriate recommendations regarding the assessment of store closures	20	40	60	80	100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
The candidate provided appropriate recommendations regarding the assessment of change of strategy	20	40	60	80	100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
The candidate demonstrated good commercial judgement	20	40	60	80	100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Analysis (Method)

The candidate used an appropriate method of analysis for the store closures	20	40	60	80	100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
The candidate used an appropriate method of appraisal of the legal contract	20	40	60	80	100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
The candidate used an appropriate method of appraisal of the treasury department	20	40	60	80	100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
The candidate used an appropriate method to appraisal of the internal audit report	20	40	60	80	100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Structure & Communication

Executive Summary	20	40	60	80	100
Tailored with appropriate language	20	40	60	80	100
Summary/x-references	20	40	60	80	100
Outputs, sections, headings and numbering	20	40	60	80	100

Ethical

Employment/staffing issues	20	40	60	80	100
Professional behaviour - Darkfurn	20	40	60	80	100
Professional behaviour – BCB	20	40	60	80	100
Overarching ethical	20	40	60	80	100