# IQM3007 A1 Teacher marking exercise

Business and Accounting, Component 1: Paper 1 - Business, Sample 2026

TEACHER STANDARDISATION | Selected extracts | Subject review required before distribution

These selected synthetic responses support discussion of how to apply the marking guidance. They do not form a complete assessment response. Use the approved question paper and marking scheme alongside this document. Read the identified question and mark each example independently. Record the evidence, mark and reason for your judgement before consulting the separate reference commentary.

## Selected task B1(ii)

S01 gives two clearly separable delegation chains with case-specific evidence and a useful balance of local speed and coordination risk.

### Example X

Site managers could buy supplies without waiting for the founder, reducing delays. They know their own site's needs, though sites might buy different items and lose bulk discounts. Fenn needs common rules.

My evidence and marking judgement: _____

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### Example Y

Site managers could buy supplies without waiting for the founder. This might reduce delays.

Different sites might buy different things. Fenn needs rules.

My evidence and marking judgement: _____

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### Example Z

Delegating routine purchasing could shorten approval delays. Experienced site managers could order supplies when their site needs them rather than waiting for the founder, who currently approves routine purchases across three factories. This can reduce idle time and help the sites meet output targets, improving delivery reliability as Fenn expands. It would also free the founder's time for the five-year direction. The benefit depends on managers having clear spending limits so local speed does not create uncontrolled costs.

A second effect is that managers can use local knowledge to choose supplies suited to their site's needs. If a site has a particular production bottleneck, its manager may know which purchase would resolve it. Better-fitting inputs could support the design team's rapid customisation and avoid waste. However, separate sites may lose bulk-buying power or choose incompatible supplies. Fenn could set common specifications and purchasing thresholds while still allowing managers to approve routine orders.

My evidence and marking judgement: _____

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Discussion: Which differences in these responses change the credit awarded? Which features should not affect the judgement?

## Selected task C11

S01 distinguishes visible artefacts from underlying assumptions and links each to unpaid overtime, making this useful for demonstrating a full-credit analytic structure.

### Example X

An artefact is a visible part of a culture. Sola has a wall display celebrating the fastest dispatch team and the managing director praises fast delivery. Employees see this and may think speed is what the company values most. They could work extra hours to meet the target, even if they are unpaid.

An underlying assumption is a belief people take for granted. Sola's employees believe missing a target is unacceptable even when extra unpaid work is needed. They may feel that doing unpaid work is the normal way to avoid missing the delivery target. This belief could help explain the overtime. The staff inspection found unusually high overtime, although it is not yet clear whether everyone was paid.

My evidence and marking judgement: _____

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### Example Y

The wall display is an artefact. It shows the fastest team is celebrated. Staff may work extra hours to be fast and win recognition.

An underlying assumption is that missing the delivery target is unacceptable. Employees believe this even when extra work is unpaid, so they may work unpaid hours to meet it.

My evidence and marking judgement: _____

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### Example Z

One level is Sola's artefacts, the visible signs of its culture. The managing director praises fast delivery at meetings and a wall display celebrates the fastest dispatch team. Employees can see which behaviour is publicly rewarded, while overtime and repair requests receive little attention. Those visible signals may lead staff to believe that dispatch speed matters more than sustainable working hours, so they stay late or work extra time without pay to avoid missing targets.

A second level is underlying assumptions: taken-for-granted beliefs that guide behaviour. Employees believe that missing a delivery target is unacceptable even when extra unpaid work is required. That belief makes unpaid extra effort seem like a normal or necessary response rather than a choice to question. The artefacts and management emphasis may reinforce the assumption, but they are distinct levels: the display is observable, while the belief is the deeper meaning employees attach to it. The inspection's finding of unusually high overtime is consistent with this mechanism, although Sola has not yet established whether all workers are paid for it.

My evidence and marking judgement: _____

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Discussion: Which differences in these responses change the credit awarded? Which features should not affect the judgement?

## Selected task C12

S01 provides a complete CSR explanation and two contextual chains that show benefit and implementation difficulty without claiming the audit alone proves compliance.

### Example X

Corporate social responsibility means a business considers how its decisions affect people and society as well as making profit. This includes looking at the conditions of workers in a contracted workshop.

Independent checks could find out whether workshop staff are paid for overtime. If Sola finds a problem, it can ask the workshop to fix it. The large customer wants evidence of conditions, so reliable checks could help Sola keep the contract and improve its reputation.

A difficulty is that checks and paid training cost money. Training also takes staff time away from deliveries, so Sola may find it harder to meet its fast delivery targets at first. Costs may reduce profit. The company would need to plan training so that orders are still handled.

My evidence and marking judgement: _____

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### Example Y

Corporate social responsibility means thinking about the effects of business actions on workers and society as well as profit.

Checks could tell Sola whether the workshop pays overtime. Sola can ask it to correct any problem, and the large retailer may be reassured.

Checks and training cost money and staff time. Paid training could mean less time making deliveries, so the company could miss targets. This could be difficult while it wants fast delivery.

My evidence and marking judgement: _____

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### Example Z

Corporate social responsibility is a business's responsibility for the effects of its activities on people, society and the environment, beyond focusing only on immediate profit. It includes considering how contracted workers are treated and taking steps to understand and address harm connected with the business.

One potential benefit is that independent workshop checks could establish whether workers are being paid for the unusually high overtime. If the checks identify a problem, Sola can require corrective action and verify whether it has happened. Paid training could help staff understand working-condition standards and what evidence to gather. Credible findings would also give the large retail customer the evidence it requested, potentially protecting the valuable supply contract and supporting Sola's reputation. This benefit depends on Sola acting on adverse findings rather than treating an audit as proof of good conditions by itself.

A difficulty is the initial cost and time. Sola would need to pay for independent checks and allow training time, while paid training may temporarily reduce the hours available for dispatch. Because the current culture strongly values fast delivery, managers may experience pressure to meet targets while funding these safeguards. Costs could reduce short-term profit or create delivery delays if staffing is not planned. Yet avoiding the checks would leave Sola uncertain about workers' pay and unable to give the customer reliable evidence, so the immediate cost must be considered alongside the risk of an unaddressed problem.

My evidence and marking judgement: _____

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Discussion: Which differences in these responses change the credit awarded? Which features should not affect the judgement?