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## Question 1

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**Question Type:** MultipleChoice

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Which of the following accountants have breached CIMA's ethical principle of professional behaviour: Select ALL that apply.

### Options:

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- A-** Kara - Recently got a new job as a management account by lying about the number of accountancy qualifications she has.
- B-** Mike - Posted a series of disparaging tweets about a rival external auditing firm.
- C-** Tim - Told his friends at the pub how much money one of his clients had made in the last financial quarter.
- D-** Sara - Accepted an offer of a free week's stay at a hotel she was due to audit.
- E-** Dave - Most recent set of financial reports were found to contain inaccuracies because he didn't check them when he was finished.

### Answer:

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A, B

## Question 2

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**Question Type:** MultipleChoice

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Steve manages the accounts for a large software company. He's good at his job, though it has recently emerged that he is going through quite a messy divorce.

Why should the company's senior management be most concerned?

**Options:**

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- A- Because Steve could be motivated to steal from the company.
- B- Because Steve might not work as hard.
- C- Because there is a risk Steve could get aggressive with other employees within the company.
- D- Because Steve might start to be untruthful and not disclose information that he should.

**Answer:**

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A

## Question 3

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**Question Type: MultipleChoice**

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Who should check that a company's financial statements provide a true and fair view of its financial performance?

**Options:**

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- A- The auditor and the company
- B- The auditor
- C- The company
- D- Shareholders
- E- The auditor and shareholders
- F- The company and shareholders

**Answer:**

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A

## Question 4

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**Question Type: MultipleChoice**

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Which of the following cases of dismissal are likely to be deemed automatically fair by an employment tribunal?

### Options:

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- A- Tom - A 75-year-old firefighter whose boss made him retire because of the physical nature of the job.
- B- Nigel - A security guard who had been dismissed for drinking on the job.
- C- Sara - An accountant who was dismissed for lying about her qualifications during her initial interview.
- D- Bob - An employee at a biscuit factory who was dismissed because the company they worked for wanted to save money despite having no debts.
- E- Anita - An employee at an IT firm who was dismissed by her boss because she is a graduate who doesn't have much experience.

### Answer:

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A, B, C

## Question 5

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### Question Type: MultipleChoice

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Karl has been offered a compensatory award after a court ruled that he had been unfairly dismissed by his former employer.

He is 45 and had been working for the company for 18 years.

For his basic reward, how many weeks' pay should he receive?

**Options:**

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A- 27

B- 18

C- 9

D- 36

E- 45

**Answer:**

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A

## Question 6

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**Question Type: MultipleChoice**

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Which of the following must an internal audit satisfy in order to be deemed independent? Select ALL that apply.

**Options:**

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- A- The head of the audit must report to a high level within the organisation.
- B- The internal audit activity must be free from interference.
- C- The head of the internal audit must communicate and interact directly with the board of directors.
- D- Any problems identified during the audit should be reported.
- E- Action plans should be negotiated with management in order to address any identified problems.

**Answer:**

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A, B, C

## Question 7

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**Question Type:** MultipleChoice

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Which of the following are qualities the CIMA accountant are expected to display and develop? Select ALL that apply.

**Options:**

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- A- Reliability
- B- Responsibility

**C-** Respect

**D-** Timeliness

**E-** Courtesy

**F-** Relevance

**G-** Faithful representation

**Answer:**

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A, B, C, D, E



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