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Question 1

Question Type: MultipleChoice

V is an accountant for HIJ company. This large international jewelry manufacturer and retailer both mines, designs and sets and retails its gemstones. It has significant mining operations in Country A and Country Z.

It has been a key player in the development of ethical employment mining practices especially in advanced safety policies and it received a United Nations award for action against Blood Diamonds. It publishes a detailed CSR report which highlights how its approach to safety is a core business value and how its KPIs around employee turnover and accident have improved annually.

Vs company has recently appointed a new CEO who is taking an aggressive stance to improving profit margins and wants to reduce the expenditure on safety, a key aspect of the approach to ethical mining practices in HIJ company.

Which THREE of the following statements would V use to support the continuation of the ethical policy in this new culture? The ethical treatment of the mining workforce.

Options:

- A- increases productivity through fewer accidents and lower staff turnover
- B- reduces the risk of accidents and HIJ company's insurance premiums
- C- reflects HIJ company's core business values
- D- improves HIJ company's reputation and access to investment from a wider range of investors

E- is the right thing to do

Answer:

A, C, D

Question 2

Question Type: MultipleChoice

Regarding auditor remuneration, a self-interest threat to professional competence and due care is created if

Options:

A- a gift from a client is accepted

B- the competitive fee quoted did not recognize the complexity of the assignment

C- the auditor accepts a referral of a new client from an existing client

D- a professional accountant in public practice solicits new work through advertising or other forms of marketing

Answer:

A

Question 3

Question Type: MultipleChoice

DGH is a company operating in the oil and gas industry, which is heavily regulated. The government is considering introducing a new law which is likely to result in a dramatic cut in profitability for DGH.

Which of the following is NOT a legitimate method for DGH to influence government policy in its own best interests?

Options:

- A- Employing lobbyists to put DGH's case to ministers or civil servants.
- B- Offering financial incentives to public officials to use their influence on DGH's behalf
- C- Attempting to influence public opinion in order to put pressure on the legislative agenda
- D- Inviting government ministers to attend the next board meeting of DGH to allow the directors to put forward their view

Answer:

B

Question 4

Question Type: MultipleChoice

Which of the following statements is correct regarding dismissal?

Options:

- A- An employee who has been unfairly dismissed may claim compensation
- B- An employee who has been dismissed because of membership of a trade union has been wrongfully dismissed
- C- An employee who has been wrongfully dismissed may claim damages and reinstatement
- D- An employee who is dismissed without the correct notice has been unfairly dismissed

Answer:

A

Question 5

Question Type: MultipleChoice

In which of the following situations has a contract of employment arisen?

Options:

- A-** A verbal offer of work is made to S for the possibility of duties at a specified pay rate but the employer makes it explicit that, as the need for the services is not yet certain S is free to work elsewhere
- B-** A written offer of work is made to R which specifies the services required but omits the pay rate for the job. This is not accepted by R either in writing or verbally and R does not turn up for work
- C-** A verbal offer of work is made to P at a given pay rate per hour for specified services The offer is not accepted by P either verbally or in writing but P turns up for work and performs the duties identified in the offer.
- D-** A verbal offer of work is made to Q at a given pay rate for specified services. The offer is not accepted by Q either verbally or in writing and Q does not turn up for work

Answer:

C

Question 6

Question Type: MultipleChoice

Which of the following statements are correct in relation to the purpose of the OECD principles of corporate governance?

1. The principles are regarded by OECD members as representing a common basis essential for the development of good corporate governance practice
2. The principles are intended to be a substitute for individual government's proposals for governance best practice.
3. The principles are intended for the use of OECD members only.

Options:

A- 2 only

B- 1 only

C- 1 and 2 only

D- 2 and 3 only

Answer:

B

Question 7

Question Type: MultipleChoice

Which of the following best describes the consequences of being found to be unethical for an individual CIMA member?

Options:

- A- Loss of reputation, suppliers and customers
- B- Loss of reputation, status and earning potential.
- C- Loss of reputation, credibility and Chartered Institute status.
- D- Loss of reputation, public trust and customers

Answer:

B

Question 8

Question Type: MultipleChoice

In relation to directors, which of the following statements is incorrect?

Options:

- A-** The Remuneration Committee usually consists entirely of non-executive directors
- B-** The directors may be dismissed by the shareholders for any reason
- C-** The executive directors are bound to carry out only those duties which are stated in the director's contract of service
- D-** The boards of listed companies commonly appoint sub-committees to enable them to comply with corporate governance requirements

Answer:

B

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