



## CIMAPRA17-BA4-1 Mock Exam

Shared by Jimenez on 17-06-2026

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## Question 1

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Question Type: MultipleChoice

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Independence of mind allows a professional accountant to:

Options:

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- A- Act with integrity
- B- Exercise objectivity
- C- Exercise professional skepticism
- D- It is not sufficient for a professional accountant in public practice merely to comply with the examples presented; rather, the framework should be applied to the particular circumstances faced

Answer:

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D

## Question 2

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Question Type: MultipleChoice

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Which of the following statements is correct?

- (i) An employer may rely on information discovered after an employee's dismissal to justify a wrongful dismissal.
- (ii) An employer may rely on information discovered after an employee's dismissal to justify an unfair dismissal.
- (iii) An employment tribunal will take into account the employee's conduct when determining how much compensation for unfair dismissal to award.

Options:

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- A- (i) only
- B- (i) and (ii)
- C- (i) and (iii)
- D- (iii) only

Answer:

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C

## Question 3

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Question Type: MultipleChoice

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Which of the following types of committee is NOT required by the UK Corporate Governance Code?

Options:

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- A- Remuneration Committee
- B- Audit Committee
- C- Risk Management Committee
- D- Appointments Committee

Answer:

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C

## Question 4

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Question Type: MultipleChoice

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Which of the following statements is correct?

- (i) A wrongful dismissal cannot also be an unfair dismissal.
- (ii) An unfair dismissal can also be a wrongful dismissal.
- (iii) An unfair dismissal must also be a wrongful dismissal.

Options:

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- A- (i)
- B- (ii) and (iii)
- C- (iii)
- D- (ii)

Answer:

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D

## Question 5

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Question Type: MultipleChoice

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Compliance is

Options:

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- A- Doing the right thing because it is the right thing to do
- B- Doing the right thing because you have to
- C- A way of building trust
- D- A matter of judgment

Answer:

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B

## Question 6

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Question Type: MultipleChoice

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Pablo and Paula are in discussions with a potential buyer over the sale of their house. They tell the potential buyer that if they want to purchase the house for the full amount of 200,000, they'll need to send a letter that

confirms their offer by Friday. If they don't receive such a letter by then, they'll withdraw the house from the market.

Friday comes and no letter arrives. However, it turned out the potential buyer actually posted the letter on the Monday before, and it simply got lost in the post. The letter eventually turns up on the following Monday.

Baring this in mind, are Pablo and Paula legally obliged to sell their house?

Options:

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- A- Yes - Because the potential buyer sent the letter before the closing date.
- B- Yes - The potential buyer can choose to accept Pablo and Paulo's price whenever he wants,

providing that he hasn't already declined it.

C- No - Because they received the letter after the closing date they do not have to accept the potential buyer's offer.

D- No - They can decline the potential buyer's request at any time, regardless of when they received the letter.

Answer:

A

## Question 7

Question Type: MultipleChoice

Which of the following are situations in which the accountant is permitted to disclose confidential information?

Select ALL that apply.

Options:

A- The company is being investigated for legal infringement.

B- One of the company's clients permits the disclosure of their financial records.

C- A family member wants to know the details of the company's clients' finances.

D- A similar firm wants to take a look at the company's most recent financial report.

Answer:

A, B

## Question 8

Question Type: MultipleChoice

Which of the following is correct if a promoter orders goods or services on behalf of a company limited by shares which is not yet registered?

(i) The promoter is personally liable for the order.

(ii) The promoter and the company are jointly liable for the order.

(iii) If the company ratifies the order after its registration, the company is liable and the promoter's liability for the order ceases.

Options:

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- A- (i) only
- B- (ii) only
- C- (iii) only
- D- (i) and (iii) only

Answer:

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A

## Question 9

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Question Type: MultipleChoice

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The distinction between an employee and an independent contractor is important because only an employee:

- i. is given statutory protection in relation to employment rights.
- ii. is subject to the deduction of income tax and national insurance under the PAYE system.
- iii. can make the employer vicariously liable for his/her torts.

Options:

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- A- (i) and (ii) only
- B- (ii) and (iii) only
- C- (i) and (iii) only
- D- (i), (ii) and (iii)

Answer:

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D

## Question 10

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Question Type: MultipleChoice

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Maintaining professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service demonstrates the CIMA Code of Ethics fundamental principle of:

Options:

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- A- Integrity
- B- Objectivity
- C- Professional competence and due care
- D- Professional behavior

Answer:

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C



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