

**ACCA EXAM PRACTICE QUESTIONS : 300
QUESTIONS WITH DETAILED
EXPLANATIONS CORRECT ANSWERS
2025|2026||ALREADY GRADED A+**

1 Which of the following statements is true?

A The directors of a company are liable for any losses of the company

B A sole trader business is owned by shareholders and operated by the proprietor

C Partners are liable for losses in a partnership in proportion to their profit share ratio

D A company is run by directors on behalf of its members **CORRECT**

ANSWERS D A company is run by directors on behalf of its members

2 Which of the following best describes management accounts?

A Management accounts are mandatory accounts which reflect the past performance of a business and are prepared in accordance with strict accounting requirements

B Management accounts are normally prepared monthly on a rolling basis and include details of past performance as well as budgets and forecasts

C Management accounts are required by law and include sufficient detail for managers control the business and prepare for the future

D Management accounts include information computed to be relevant to managers and are generally prepared annually **CORRECT ANSWERS** B

Management accounts are normally prepared monthly on a rolling basis and include details of past performance as well as budgets and forecasts

3 Which of the following best explains why employees are interested in the financial statements of their employer?

Acca Consolidation Questions And Answers

David Baud



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