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## **ACCA F3 Study Questions with Complete Solutions.**

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 answer 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 answer 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?

- A To compare the business with its competitors in order to decide whether to seek employment with one of those competitors
- B To assess the effect of the business on the local economy, community and environment
- C To assess whether the business will continue into the foreseeable future
- D To assess the profitability of the business in order to decide whether to invest in it - Correct answer C To assess whether the business will continue into the foreseeable future

# Acca F3 Practice Questions

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