

CIMA's CGMA® 2019 Professional Examinations

CIMA's CGMA Certificate in Business Accounting

Subject BA4

Fundamentals of Ethics, Corporate Governance and Business Law

EXAM PRACTICE KIT



Published by: Kaplan Publishing UK

Unit 2 The Business Centre, Molly Millars Lane, Wokingham, Berkshire RG41 2QZ

Copyright © 2023 Kaplan Financial Limited. All rights reserved.

No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without the prior written permission of the publisher.

Kaplan Publishing's learning materials are designed to help students succeed in their examinations. In certain circumstances, CIMA® can make post-exam adjustment to a student's mark or grade to reflect adverse circumstances which may have disadvantaged a student's ability to take an exam or demonstrate their normal level of attainment (see CIMA's Special Consideration policy). However, it should be noted that students will not be eligible for special consideration by CIMA if preparation for or performance in a CIMA exam is affected by any failure by their tuition provider to prepare them properly for the exam for any reason including, but not limited to, staff shortages, building work or a lack of facilities etc.

Similarly, CIMA will not accept applications for special consideration on any of the following grounds:

- failure by a tuition provider to cover the whole syllabus
- failure by the student to cover the whole syllabus, for instance as a result of joining a course part way through
- failure by the student to prepare adequately for the exam, or to use the correct pre-seen material
- errors in the Kaplan Official Study Text, including sample (practice) questions or any other Kaplan content or
- errors in any other study materials (from any other tuition provider or publisher).

Acknowledgements

We are grateful to the CIMA for permission to reproduce past examination questions.

Notice

The text in this material and any others made available by any Kaplan Group company does not amount to advice on a particular matter and should not be taken as such. No reliance should be placed on the content as the basis for any investment or other decision or in connection with any advice given to third parties. Please consult your appropriate professional adviser as necessary. Kaplan Publishing Limited and all other Kaplan group companies expressly disclaim all liability to any person in respect of any losses or other claims, whether direct, indirect, incidental, consequential or otherwise arising in relation to the use of such materials.

British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-1-83996-449-7

Printed and bound in Great Britain.

CONTENTS

	Page
Index to questions and answers	P.5
Syllabus guidance, learning objectives and verbs	P.7
Objective tests	P.11
Syllabus outline – BA4	P.13
Learning outcomes and indicative syllabus content	P.15

Section

1	Objective test questions	1
2	Answers to objective test questions	49
3	Practice assessment questions	77
4	Answers to practice assessment questions	97

Quality and accuracy are of the utmost importance to us so if you spot an error in any of our products, please send an email to mykaplanreporting@kaplan.com with full details.

Our Quality Co-ordinator will work with our technical team to verify the error and take action to ensure it is corrected in future editions.

INDEX TO QUESTIONS AND ANSWERS

OBJECTIVE TEST QUESTIONS

	Page number	
	Question	Answer
BUSINESS ETHICS AND ETHICAL CONFLICT	1	49
CORPORATE GOVERNANCE	17	64
CONTROLS	26	68
CORPORATE SOCIAL RESPONSIBILITY	32	70
THE LAW OF CONTRACT	38	73
THE LAW OF EMPLOYMENT	40	74
COMPANY ADMINISTRATION	44	75

SYLLABUS GUIDANCE, LEARNING OBJECTIVES AND VERBS

A CIMA's CGMA® 2019 PROFESSIONAL QUALIFICATION

Details regarding the content of CIMA's CGMA 2019 Professional Qualification can be located within the CGMA 2019 Professional Qualification syllabus document.

You can use the following diagram showing the whole structure of your qualification to help you keep track of your progress. Make sure you seek appropriate advice if you are unsure about your progression through the qualification.



Reproduced with CIMA's permission



You are viewing a sample

Interested in the full version?