
ACCA F2 Kit Exam with Questions and Answers

1.1 Which of the following statements about qualities of good information is false?

A It should be relevant for its purposes

B It should be communicated to the right person

C It should be completely accurate

D It should be timely - Answer C Complete accuracy is not necessarily an essential quality of good information. It needs to be

sufficiently accurate for its purpose, and often there is no need to go into unnecessary detail for

pointless accuracy

1.2 The sales manager has prepared a manpower plan to ensure that sales quotas for the forthcoming year

are achieved. This is an example of what type of planning?

A Strategic planning

B Tactical planning

C Operational planning

D Corporate planning - Answer B Tactical planning is used by middle management to decide how the resources of the business

should be employed to achieve specific objectives in the most efficient and effective way.

1.3 Which of the following statements about management accounting information is/are true?

(i) They must be stated in purely monetary terms.

(ii) Limited companies must, by law, prepare management accounts.

(iii) They serve as a future planning tool and are not used as an historical record.

A (i), (ii) and (iii)

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