

44 Lecture - MGT101

Important Mcqs

1. **Which regulatory body enforces reporting requirements for listed companies?**

- A) Financial Reporting Council (FRC)
- B) International Accounting Standards Board (IASB)
- C) Securities and Exchange Commission (SEC)
- D) International Financial Reporting Standards Foundation (IFRS)

Answer: C) Securities and Exchange Commission (SEC)

2. **What is the purpose of interim financial reports for listed companies?**

- A) To provide information on the company's financial position
- B) To update shareholders on the company's performance
- C) To comply with regulatory requirements
- D) All of the above

Answer: D) All of the above

3. **What is the purpose of management's discussion and analysis for listed companies?**

- A) To provide information on the company's financial performance
- B) To disclose significant events or changes affecting the company
- C) To provide an analysis of the company's financial position and performance
- D) All of the above

Answer: D) All of the above

4. **How often are listed companies required to publish annual reports?**

- A) Every 6 months
- B) Every 9 months
- C) Every year
- D) Every 2 years

Answer: C) Every year

5. **Which financial statement shows a company's cash inflows and outflows?**

- A) Income statement
- B) Balance sheet
- C) Cash flow statement
- D) Statement of changes in equity

Answer: C) Cash flow statement

6. **What is the purpose of financial ratios and metrics?**

- A) To compare the performance of different companies in the same industry
- B) To analyze a company's financial health and performance

- C) To evaluate a company's risk management strategies
- D) All of the above

Answer: D) All of the above

7. **What can impact the comparability of financial statements over time?**
- A) Changes in accounting standards
 - B) Changes in regulatory requirements
 - C) Changes in company management
 - D) All of the above

Answer: A) Changes in accounting standards

8. **Who may conduct audits and investigations to ensure compliance with reporting requirements?**
- A) Investors
 - B) Shareholders
 - C) Regulatory bodies
 - D) All of the above

Answer: C) Regulatory bodies

9. **What is the main purpose of financial statements for listed companies?**
- A) To provide information on a company's financial performance and position
 - B) To comply with regulatory requirements
 - C) To attract investors
 - D) All of the above

Answer: A) To provide information on a company's financial performance and position

10. **What impact can additional scrutiny from shareholders and analysts have on a listed company?**
- A) Improve its reputation and financial performance
 - B) Decrease its reputation and financial performance
 - C) Have no impact on its reputation and financial performance
 - D) None of the above

Answer: B) Decrease its reputation and financial performance