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問題集

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Exam : **IIA-CIA-Part3**

Title : CIA Exam Part Three:
Business Knowledge for
Internal Auditing

Version : DEMO

1.Which of the following statements is correct regarding risk analysis?

- A. The extent to which management judgments are required in an area could serve as a risk factor in assisting the auditor in making a comparative risk analysis.
- B. The highest risk assessment should always be assigned to the area with the largest potential loss.
- C. The highest risk assessment should always be assigned to the area with the highest probability of occurrence.
- D. Risk analysis must be reduced to quantitative terms in order to provide meaningful comparisons across an organization.

Answer: A

2.Which of the following statements regarding organizational governance is not correct?

- A. An effective internal audit function is one of the four cornerstones of good governance.
- B. Those performing governance activities are accountable to the customer.
- C. Accountability is one of the key elements of organizational governance.
- D. Governance principles and the need for an internal audit function are applicable to governmental and not-for-profit activities.

Answer: B

3.Which of the following is a role of the board of directors in the governance process?

- A. Conduct periodic assessments of the organization's governance systems.
- B. Obtain assurance concerning the effectiveness of the organization's governance systems.
- C. Implement an effective system of internal controls to support the organization's governance systems.
- D. Review and approve operational goals and objectives.

Answer: B

4.Which is the least effective form of risk management?

- A. Systems-based preventive control.
- B. People-based preventive control.
- C. Systems-based detective control.
- D. People-based detective control.

Answer: D

5.Which of the following statements is correct regarding corporate compensation systems and related bonuses?

- 1. A bonus system should be considered part of the control environment of an organization and should be considered in formulating a report on internal control.
 - 2. Compensation systems are not part of an organization's control system and should not be reported as such.
 - 3. An audit of an organization's compensation system should be performed independently of an audit of the control system over other functions that impact corporate bonuses.
- A. 1 only
 - B. 2 only
 - C. 3 only
 - D. 2 and 3 only

Answer: A