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QUESTION 1

Which of the following is NOT the potential benefit of the CSA to the organization?

A. Better risk assessment

B. Improved employee morale

C. Improved ability to test

D. Efficient business processes

Correct Answer: C

QUESTION 2

The process of helping management and/or work teams assess the likelihood of meeting business objectives is called:

A. CSA facilitation

B. CSA process

C. CSA goal

D. CSA function

Correct Answer: A

QUESTION 3

Who identified internal control components including Control environment, Information and communication, risk assessment, control activities and Monitoring?

A. The American Institute of Standards (AIS)

B. The American Institute of Certified Professional Accountants (AICPA)

C. The American Institute of Certified Control (AICC)

D. The American Institute of Professional Studies (AIPS

Correct Answer: B

QUESTION 4

To disclose all material facts known to internal auditors that if not disclosed, may distort the reporting of activities under review, this one of the rules of:

A. Objectivity

B. Integrity

C. Confidentiality

D. Expert judgment

Correct Answer: A

QUESTION 5

The ability to take charge and inspire with a compelling vision is known as:

A. Directed vision

B. Visionary leadership

C. Visionary management

D. Intended vision

Correct Answer: B

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