



IIA-CIA-PART3-3P^{Q&As}

CIA Exam Part Three: Business Knowledge for Internal Auditing

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QUESTION 1

During which phase of disaster recovery planning should an organization identify the business units, assets, and systems that are critical to continuing an acceptable level of operations?

- A. Scope and initiation phase.
- B. Business impact analysis.
- C. Plan development.
- D. Testing.

Correct Answer: B

QUESTION 2

In an analysis of alternative credit-management policies, which of the following components will cause the net present value of receivables on credit sales to increase, if everything else remains constant?

- A. A tougher collections policy that reduces the bad debt loss ratio.
- B. A higher cost per unit sold.
- C. A longer average collection period.
- D. An increase in the cost of capital.

Correct Answer: A

QUESTION 3

An organization is developing a new online collaboration tool for employees. The tool includes a homepage that is customized to each employee according to his department and job function. Which of the following engagements should be conducted to ensure that the organization has included all departments and job functions in the system before it is implemented?

- A. An application control review
- B. A source code review
- C. A design review
- D. An access control review

Correct Answer: C

QUESTION 4



Which of the following is a typical example of structured data?

- A. Production information maintained in relational tables.
- B. Tweets and posts of users on social media.
- C. Photos and videos stored in hard drive catalogs.
- D. Sales reports documented in word processing software.

Correct Answer: A

QUESTION 5

Which of the following is a strategy that organizations can use to stimulate innovation?

1) Source from the most advanced suppliers. 2) Establish employee programs that reward initiative. 3) Identify best practice competitors as motivators. 4) Ensure that performance targets are always achieved.

- A. 1 and 3 only
- B. 2 and 4 only
- C. 1, 2, and 3 only
- D. 1, 2, 3, and 4

Correct Answer: C

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