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NEW QUESTION: 1

Which of the following is an example of an application system control?

- A. Data values fall within a prescribed range.
- B. Field amounts contain an upper or lower limit.
- C. Error listings are generated and promptly remediated.
- D. Report distribution is restricted to authorized personnel.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 2

Senior management is trying to decide whether to use the direct write-off or allowance method for recording bad debt on accounts receivables.

Which of the following would be the best argument for using the direct write-off method?

- A. It is the preferred method according to The IIA.
- B. It is useful when losses are considered insignificant.
- C. It states receivables at net realizable value on the balance sheet.
- D. It provides a better alignment with revenue.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 3

Which of the following would most likely be found in an organization that uses a decentralized organizational structured?

- A. There is a defined code for employee behavior
- B. There are clear expectations set for employees
- C. There are electronic monitoring techniques employed
- D. There is a higher reliance on organizational culture

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 4

An organization had a gross profit margin of 40 percent in year one and in year two. The net profit margin was 18 percent in year one and 13 percent in year two.

Which of the following could be the reason for the decline in the net profit margin for year two?

- A. The government increased the corporate tax rate.
- B. The organization had a higher dividend payout rate in year two.
- C. Total sales increased relative to expenses.
- D. Cost of sales increased relative to sales.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 5

Which of the following data analytics tools would be applied by an internal audit activity positioned at the lowest level of maturity?

- A. Workflow and data capture technology
- B. Software integrated with central data warehouse
- C. Spreadsheets.
- D. Data visualization applications.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 6

Which of the following stages of group development is associated with accepting team responsibilities?

- A. Storming stage.
- B. Forming stage.
- C. Performing stage.
- D. Norming stage.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 7

The market price is the most appropriate transfer price to be charged by one department to another in the same organization for a service provided when:

- A. There is an external market for that service.
- B. There is no external market for that service.
- C. The selling department operates at 50 percent of its capacity.
- D. The purchasing department has more negotiating power than the selling department.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 8

Which of the following best describes a transformational leader, as opposed to a transactional leader?

- A. The leader intervenes only when performance standards are not met.
- B. The leader searches for deviations from the rules and standards and intervenes when deviations exist.
- C. The leader intervenes to communicate high expectations.
- D. The leader does not intervene to promote problem-solving.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 9

An investor has acquired an organization that has a dominant position in a mature, slow-growth industry and consistently creates positive financial income Which of the following terms would the investor most likely label this investment in her portfolio?

- A. A dog
- B. A star
- C. A cash cow
- D. A Question mark

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 10

A bicycle manufacturer incurs a combination of fixed and variable costs with the production of each bicycle Which of the following statements true recording these costs?

- A. The total variable cost will vary proportionally and inversely with the number of bicycles produced during a production run
- B. The fixed cost per unit will vary directly based on the number of bicycles produced during the production cycle
- C. If the number of bicycles produced is increased by 30 percent the fixed cost per unit will decline
- D. If the number of bicycles produced is increased by 15 percent, the variable cost per unit will increase proportionally

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 11

For a multinational organization, which of the following is a disadvantage of an ethnocentric staffing policy?

- 1) It significantly raises compensation and staffing costs.
- 2) It produces resentment among the organization's employees in host countries.
- 3) It limits career mobility for parent-country nationals.
- 4) It can lead to cultural myopia.

- A. 2 and 3 only
- B. 1, 2, and 3 only

- C. 1 and 4 only
- D. 1, 2, and 4 only

Answer: (SHOW ANSWER)

NEW QUESTION: 12

An employee's mobile device used for work was stolen in a home burglary. Which control, if already implemented by the organization, would best prevent unauthorized access to organizational data stored on the employee's device?

- A. Access control via passcode authentication.
- B. Access control via biometric authentication.
- C. Access control via security question authentication.
- D. Access control via swipe pattern authentication.

Answer: B (LEAVE A REPLY)

NEW QUESTION: 13

In which of the following scenarios would transfer pricing be used?

- A. Company A owns Company B; Company B sells goods to Company A.
- B. Company A owns both Company B and Company C; all three companies sell goods to the public.
- C. Company A moves goods internally from one location to another.
- D. Company A does not own Company B. Company A charges Company B a fee to sell Company B's goods without taking ownership of the goods.

Answer: A (LEAVE A REPLY)

NEW QUESTION: 14

An internal auditor is assessing the risks related to an organization's mobile device policy. She notes that the organization allows third parties (vendors and visitors) to use outside smart devices to access its proprietary networks and systems. Which of the following types of smart device risks should the internal auditor be most concerned about?

- A. Physical security.
- B. Privacy
- C. Compliance
- D. Strategic

Answer: C (LEAVE A REPLY)

NEW QUESTION: 15

The management of working capital is most crucial for which of the following aspects of business?

- A. Profitability.
- B. Efficiency.
- C. Liquidity.

D. Solvency.

Answer: B (LEAVE A REPLY)

NEW QUESTION: 16

Which of the following is a characteristic of big data?

- A. Big data is often generated slowly and is highly variable.
- B. Big data analytic results often need to be visualized.
- C. Big data comes from internal sources kept in data warehouses.
- D. Big data is often structured.

Answer: A (LEAVE A REPLY)

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NEW QUESTION: 17

In accounting, which of the following statements is true regarding the terms debit and credit?

- A. Credit indicates the right side of an account and debit the left side.
- B. Debit means an increase in an account and credit means a decrease.
- C. Debit indicates the right side of an account and credit the left side.
- D. Credit means an increase in an account and debit means a decrease.

Answer: B (LEAVE A REPLY)

Reference:

%20debit%20increases%20the%20balance, Liability%20accounts

NEW QUESTION: 18

Which of following best demonstrates the application of the cost principle?

- A. A company reports trading and investment securities at their market cost.
- B. A building purchased last year for \$1 million is currently worth \$1.2 million, but the company still reports the building at \$1 million.
- C. A building purchased last year for \$1 million is currently worth \$1.2 million, and the company adjusts the records to reflect the current value.
- D. A company reports assets at either historical or fair value, depending which is closer to market value.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 19

When management uses the absorption costing approach, fixed manufacturing overhead costs are classified as which of the following types of costs?

- A. Direct product costs
- B. Indirect period costs.
- C. Indirect product costs
- D. Direct period costs

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 20

A bank uses customer departmentalization to categorize its departments. Which of the following groups best exemplifies this method of categorization?

- A. South southwest and east.
- B. Teller manager and IT specialist
- C. Mortgages credit cards and savings
- D. Community institutional and agricultural banking.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 21

An organization is considering outsourcing its IT services, and the internal auditor is assessing the related risks. The auditor grouped the related risks into three categories:

Risks specific to the organization itself.

Risks specific to the service provider.

Risks shared by both the organization and the service provider.

Which of the following risks should the auditor classify as specific to the service provider?

- A. Loss of data privacy.
- B. Violation of contractual terms.
- C. Inadequate staffing.
- D. Unexpected increases in outsourcing costs.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 22

An organization allows employees to use mobile devices for business purposes.

Which of the following could cause decreased employee productivity in case of data loss?

- A. Lack of data back up.
- B. Lack of data encryption.
- C. Exposure of sensitive data.
- D. Malware resulting in data leakage.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 23

While reviewing the contracts for a large city, the internal auditor learns that the organization contracted to perform trash collection is paid based on the number of bins emptied each week as a result, the city has minimal control over payments Which of the following actions should the auditor recommend to give the city greater control over payments?

- A. Require that the contractor provide supervisory review of the number of bins emptied each day
- B. Change the contract so payment is based on the distances traveled by the contractor during collection.
- C. Renegotiate a lump-sum contract when the contract is up for renewal
- D. Assign a city employee to verify the number of bins emptied each day

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 24

A chief audit executive wants to implement an enterprisewide resource planning software. Which of the following internal audit assessments could provide overall assurance on the likelihood of the software implementation's success?

- A. Key phase review.
- B. Project risk assessment.
- C. Readiness assessment.
- D. Post-implementation review.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 25

Management has established a performance measurement focused on the accuracy of disbursements The disbursement statistics, provided daily to all accounts payable and audit staff, include details of payments stratified by amount and frequency Which of the following is likely to be the greatest concern regarding this performance measurement?

- A. Articulation of the data.
- B. Relevance of the data
- C. Measurability of the data
- D. Availability of the data

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 26

Which of the following factors would reduce dissatisfaction for a management trainee but would not particularly motivate the trainee?

- A. Promotion.
- B. A sense of achievement.

- C. An incremental increase in salary.
- D. Recognition.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 27

The first step in determining product price is:

- A. Selecting a pricing method.
- B. Determining the cost of the product.
- C. Developing pricing objectives.
- D. Evaluating prices set by the competitors.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 28

A manager has allowed a subordinate employee to have greater control and responsibility over the tasks that he performs. This is an example of which of the following?

- A. Job enlargement.
- B. Job rotation
- C. Horizontal loading of the job.
- D. Job enlargement.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 29

What kind of strategy would be most effective for an organization to adopt in order to implement a unique advertising campaign for selling identical product lines across all of its markets?

- A. Transnational strategy.
- B. Globalization strategy.
- C. Export strategy
- D. Multi-domestic strategy

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 30

Which of the following standards would be most useful in evaluating the performance of a customer-service group?

- A. Employees should maintain a positive attitude when dealing with customers.
- B. All customer inquiries should be answered within seven days of receipt.
- C. Customer complaints should be processed promptly.
- D. The average time per customer inquiry should be kept to a minimum.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 31

Which of the following statements is correct regarding risk analysis?

- A.** The highest risk assessment should always be assigned to the area with the highest probability of occurrence.
- B.** 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.
- C.** The highest risk assessment should always be assigned to the area with the largest potential loss.
- D.** Risk analysis must be reduced to quantitative terms in order to provide meaningful comparisons across an organization.

Answer: B ([LEAVE A REPLY](#))

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NEW QUESTION: 32

Which of the following are the most appropriate measures for evaluating the change in an organization's liquidity position?

- A.** Accounts receivable turnover, return on assets, and the current ratio.
- B.** Inventory turnover in days, the current ratio, and return on equity.
- C.** Accounts receivable turnover, inventory turnover in days, and the current ratio.
- D.** Times interest earned, return on assets, and inventory turnover.

Answer: ([SHOW ANSWER](#)**)**

NEW QUESTION: 33

Which of the following would provide the most relevant assurance that the application under development will provide maximum value to the organization?

- A.** Formalized non-regression testing phase.
- B.** Use of a formal systems development lifecycle.
- C.** End-user involvement.
- D.** Adequate software documentation.

Answer: ([SHOW ANSWER](#)**)**

NEW QUESTION: 34

Which of the following types of budgets will best provide the basis for evaluating the organization's performance?

- A. Cash budget.
- B. Selling and administrative expense budget.
- C. Budgeted balance sheet.
- D. Budgeted income statement.

Answer: [\(SHOW ANSWER\)](#)

NEW QUESTION: 35

Which of the following conditions could lead an organization to enter into a new business through internal development rather than through acquisition?

- A. The acquiring organization has information that the selling organization is weak.
- B. It is expected that there will be slow retaliation from incumbents.
- C. The number of bidders to acquire the organization for sale is low.
- D. The condition of the economy is poor.

Answer: [B \(LEAVE A REPLY\)](#)

NEW QUESTION: 36

Which of the following is applicable to both a job order cost system and a process cost system?

- A. Total manufacturing costs are determined at the end of each period.
- B. The unit cost can be calculated by dividing the total manufacturing costs for the period by the units produced during the period
- C. Costs are summarized in a production cost report for each department
- D. Three manufacturing cost elements are tracked direct materials direct labor and manufacturing overhead.

Answer: [D \(LEAVE A REPLY\)](#)

NEW QUESTION: 37

Which of the following best describes a detective control designed to protect an organization from cyberthreats and attacks?

- A. A list of trustworthy good traffic and a list of unauthorized blocked traffic.
- B. Firewall and other network perimeter protection tools.
- C. Comprehensive service level agreements with vendors.
- D. Monitoring for vulnerabilities based on industry intelligence

Answer: [B \(LEAVE A REPLY\)](#)

NEW QUESTION: 38

Which of the following factors is most responsible for the increasing risk that unauthorized parties may obtain or tamper with personal data?

- A. The lack of legal and industry frameworks on privacy.

- B. The absence of generally accepted privacy principles.
- C. The rapid growth and evolution of technology.
- D. The legislated need to retain sensitive personal information.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 39

All of the following are possible explanations for a significant unfavorable material efficiency variance except:

- A. A large number of rush orders.
- B. Cutbacks in preventive maintenance.
- C. An inadequately trained and supervised labor force.
- D. Production of more units than planned for in the master budget.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 40

The balanced scorecard approach differs from traditional performance measurement approaches because it adds which of the following measures?

- 1) Financial measures
 - 2) Internal business process measures.
 - 3) Client satisfaction measures
 - 4) Innovation and learning measures
- A. 3 and 4 only.
 - B. 2 and 4 only.
 - C. 2, 3, and 4 only
 - D. 1 only.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 41

Based on test results an IT auditor concluded that the organization would suffer unacceptable loss of data if there was a disaster at its data center. Which of the following test results would likely lead the auditor to this conclusion?

- A. Critical system backup tapes are taken off site less frequently than required.
- B. Critical systems have been Backed up more frequently than required.
- C. Returned backup tapes from the offsite vendor contained empty spaces
- D. Requested backup tapes were not returned from the offsite vendor in a timely manner

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 42

Which of the following recognized competitive strategies focuses on gaining efficiencies?

- A. Differentiation
- B. Cost leadership

C. Focus

D. Innovation

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 43

Which of the following would be a risk in the development of end-user computing (EUC) applications, compared to traditional information systems?

A. Management might place the same degree of reliance in reports produced by EUC applications as it does in reports produced under traditional systems development procedures.

B. Since development time is typically longer for EUC applications, management may not be able to respond quickly to competitive pressures

C. The organization may incur higher application development and maintenance costs for EUC systems.

D. Management may not be able to make quick and accurate decisions due to a diminished capacity to respond to managerial requests for computerized information

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 44

According to IIA guidance, which of the following statements is true regarding analytical procedures?

A. Data relationships cannot include comparisons between operational and statistical data

B. Data relationships are assumed to exist and to continue where no known conflicting conditions exist.

C. Analytical procedures can be used to identify unexpected differences but cannot be used to identify the absence of differences

D. Analytical procedures are intended primarily to ensure the accuracy of the information being examined.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 45

The following transactions and events occurred during the year:

- \$300,000 of raw materials were purchased, of which \$20,000 were returned because of defects

- \$600,000 of direct labor costs were incurred.

- \$750,000 of manufacturing overhead costs were incurred.

What is the organization's cost of goods sold for the year?

A. \$1650 000

B. \$1 500 000

C. \$1,610.000

D. \$1.480.000

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 46

A remote location contains a data center with hardware available to support critical production systems as required in the recovery plan. IT personnel periodically test and update systems at the data center. This is an example of which of the following recovery solutions?

- A. Critical recovery plan
- B. Tested recovery plan
- C. Cold recovery plan
- D. Warm recovery plan

Answer: ([SHOW ANSWER](#))

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NEW QUESTION: 47

According to IIA guidance, which of the following would be the best first step to manage risk when a third party is overseeing the organization's network and data?

- A. Creating a standing cybersecurity committee to identify and manage risks related to data security
- B. Creating a comprehensive reporting system for vendors to demonstrate their ongoing due diligence in network operations
- C. Applying administrative privileges to ensure right-to-access controls are appropriate
- D. Drafting a strong contract that requires regular vendor control reports and a right-to-audit clause.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 48

Which of the following methods, if used in conjunction with electronic data interchange (EDI), will improve the organization's cash management program, reduce transaction data input time and errors, and allow the organization to negotiate discounts with EDI vendors based on prompt payment?

- A. Standardized graphical user interface.

- B. Knowledge-based systems.
- C. Electronic funds transfer.
- D. Biometrics.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 49

Which of the following steps should an internal auditor take during an audit of an organization's business continuity plans?

- 1) Evaluate the business continuity plans for adequacy and currency.
- 2) Prepare a business impact analysis regarding the loss of critical business.
- 3) Identify key personnel who will be required to implement the plans.
- 4) Identify and prioritize the resources required to support critical business processes.

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

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 50

An organization engages in questionable financial reporting practices due to pressure to meet unrealistic performance targets. Which internal control component is most negatively affected?

- A. Risk assessment.
- B. Control environment.
- C. Monitoring.
- D. Control activities.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 51

A large hospital has an existing contract with a vendor in another country to provide software support and maintenance of the hospital's patient records information system. From the hospital management's perspective, which of the following controls would be most effective to address privacy risks related to this outsourcing arrangement?

- A. Include a "right to audit" clause in the contract and impose detailed security obligations on the outsourced vendor
- B. Implement mandatory privacy training for management to help with identifying privacy risks when outsourcing services
- C. Conduct periodic reviews of the privacy policy to ensure that the existing policy meets current legislation requirements in both regions.
- D. Develop an incident monitoring and response plan to track breaches from internal and external sources

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 52

Which of the following security controls would be the most effective in preventing security breaches?

- A. Audit of access rights.
- B. Monitoring privileged accounts.
- C. Approval of identity request.
- D. Access logging.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 53

According to IIA guidance, which of the following is the correct order to conduct a business impact analysis (BIA) for the potential loss of an organization's network services"

1. identify resources and partners to provide required recovery services
2. Identify the business processes supporting the network functionality
3. Obtain approval of the BIA from the operating managers relative to their areas of responsibility
4. Identify the business impact if the network services cannot be performed

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

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 54

According to Porter's model of competitive strategy, which of the following is a generic strategy?

- 1 Differentiation.
- 2) Competitive advantage.
- 3) Focused differentiation.
- 4) Cost focus.

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

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 55

An organization invests excess short-term cash in trading securities. When of the following actions should an internal auditor take to test the valuation of those securities?

- A. Perform a calculation of premium or discount amortization.
- B. Confirm the securities held by the broker
- C. Use the equity method to recalculate the investment carrying value
- D. Compare the carrying value with current market quotations

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 56

According to the International Professional Practices Framework, which of the following statements is true regarding a corporate social responsibility (CSR) program?

- 1) Every employee generally has a responsibility for ensuring the success of CSR objectives.
- 2) The board has overall responsibility for the effectiveness of internal control processes associated with CSR.
- 3) Public reporting on the CSR governance process is expected.
- 4) Organizations generally have flexibility regarding what is included in a CSR program.

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

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 57

Which of the following statements is true regarding an organization's inventory valuation?

- A. The valuation will be correct if the inventory includes goods sent on consignment to another
- B. The valuation will be incorrect if the inventory includes goods in transit shipped free on board (FOB) destination to another organization
- C. The valuation will be incorrect if the inventory includes goods in transit shipped FOB shipping point from another organization
- D. The valuation will be correct if the inventory includes goods received on consignment from another organization

Answer: D ([LEAVE A REPLY](#))

organization

NEW QUESTION: 58

According to the Standards, the internal audit activity must evaluate risk exposures relating to which of the following when examining an organization's risk management process?

- 1) Organizational governance.
- 2) Organizational operations.
- 3) Organizational information systems.
- 4) Organizational structure.

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

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 59

When initiating international ventures, an organization should consider cultural dimensions in order to prevent misunderstandings. Which of the following does not represent a recognized cultural dimension in a work environment?

- A. Masculinity versus femininity.
- B. Power distance.
- C. Self control.
- D. Uncertainty avoidance.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 60

Which of the following authentication controls combines what a user knows with the unique characteristics of the user respectively?

- A. Password and token
- B. Password and fingerprint.
- C. Fingerprint and voice recognition
- D. Voice recognition and token.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 61

An organization's account for office supplies on hand had a balance of \$9,000 at the end of year one. During year two, the organization recorded an expense of \$45,000 for purchasing office supplies. At the end of year two, a physical count determined that the organization has \$11,500 in office supplies on hand. Based on this information, what would be recorded in the adjusting entry at the end of year two?

- A. A debit to office supplies on hand for \$2,500
- B. A debit to office supplies on hand for \$42,500
- C. A debit to office supplies on hand for \$11,500
- D. A debit to office supplies on hand for \$20,500

Answer: A ([LEAVE A REPLY](#))

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NEW QUESTION: 62

A software that translates hypertext markup language (HTML) documents and allows a user to view a remote web page is called:

- A. A web server.
- B. An operating system.
- C. A web browser.
- D. A transmission control protocol/Internet protocol (TCP/IP).

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 63

Which of the following distinguishes the added-value negotiation method from traditional negotiating methods?

- A. Each party's negotiator presents a menu of options to the other party.
- B. Each negotiator starts with an offer, which is optimal from the negotiator's perspective.
- C. Each negotiator minimizes the information provided to the other party.
- D. Each party adopts one initial position from which to start.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 64

According to IIA guidance, which of the following is a broad collection of integrated policies, standards, and procedures used to guide the planning and execution of a project?

- A. Project portfolio.
- B. Project development.
- C. Project management methodologies.
- D. Project governance.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 65

Which of the following should an organization consider when developing strategic objectives for its business processes?

- 1) Contribution to the success of the organization.
- 2) Reliability of operational information.
- 3) Behaviors and actions expected of employees.
- 4) How inputs combine with outputs to generate activities.

A. 1 and 2 only

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

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 66

Which of the following are appropriate reasons for internal auditors to document processes as part of an audit engagement?

- 1) To determine areas of primary concern.
- 2) To establish a standard format for process mapping.
- 3) To define areas of responsibility within the organization.
- 4) To assess the performance of employees.

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

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 67

Which of the following is a likely result of outsourcing?

- A. Increased dependence on suppliers.
- B. Decreased sensitivity to government regulation.
- C. Increased importance of market strategy.
- D. Decreased focus on costs.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 68

Which of the following is true of matrix organizations?

- A. Authority responsibility and accountability of the units involved may vary based on the project's life, or the organization's culture
- B. A unity-of-command concept requires employees to report technically, functionally, and administratively to the same manager
- C. A combination of product and functional departments allows management to utilize personnel from various functions
- D. It is best suited for firms with scattered locations or for multi-lira. large-scale firms

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 69

An organization uses the management-by-objectives method, whereby employee performance is based on defined goals Which of the following statements is true regarding this approach?

- A.** It is particularly successful in environments that are prone to having poor employer-employee relations
- B.** It is particularly helpful to management when the organization is facing rapid change
- C.** It is more successful when goal-setting is performed not only by management, but by an team members, including lower-level staff.
- D.** It is a more successful approach when adopted by mechanistic organizations

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 70

Which of the following is a product-oriented definition of a business rather than a market-oriented definition of a business?

- A.** We supply energy.
- B.** We are a people-and-goods mover.
- C.** We make movies.
- D.** We provide climate control in the home.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 71

Which of the following is a cybersecurity monitoring activity intended to deter disruptive codes from being installed on an organization's systems?

- A.** Boundary defense.
- B.** Penetration tests.
- C.** Wireless access controls.
- D.** Malware defense.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 72

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.** 3 only
- B.** 2 only
- C.** 1 only
- D.** 2 and 3 only

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 73

Which of the following best describes the concept of relevant cost?

- A. A future cost that differs among alternatives.
- B. A past cost that is the same among alternatives.
- C. A future cost that is the same among alternatives.
- D. A past cost that differs among alternatives.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 74

Organizational activities that complement each other and create a competitive advantage are called a:

- A. Strategic goal.
- B. Strategic fit.
- C. Merger.
- D. Joint venture.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 75

Which of the following does not provide operational assurance that a computer system is operating properly?

- A. Performing a system audit.
- B. Conducting system monitoring.
- C. Testing policy compliance.
- D. Making system changes.

Answer: ([SHOW ANSWER](#)**)**

NEW QUESTION: 76

in which of the following technical infrastructure audits should attention be turned to physical security and environmental controls?

- A. Data center review
- B. Operating systems review
- C. Database review
- D. Network configuration review

Answer: A ([LEAVE A REPLY](#))

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NEW QUESTION: 77

Which of the following statements are true regarding the use of heat maps as risk assessment tools?

1. They focus primarily on known risks, limiting the ability to identify new risks.
2. They rely heavily on objective assessments and related risk tolerances.
3. They are too complex to provide an easily understandable view of key risks.
4. They are helpful but limited in value in a rapidly changing environment.

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

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 78

Which mindset promotes the most comprehensive risk management strategy?

- A.** Improve operational efficiency.
B. Increase shareholder value.
C. Maximize market share.
D. Mitigate losses.

Answer: ([SHOW ANSWER](#)**)**

NEW QUESTION: 79

Which of the following principles is shared by both hierarchical and open organizational structures?

- 1) A superior can delegate the authority to make decisions but cannot delegate the ultimate responsibility for the results of those decisions
- 2) A supervisor's span of control should not exceed seven subordinates
- 3) Responsibility should be accompanied by adequate authority
- 4) Employees at all levels should be empowered to make decisions.

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

Answer: ([SHOW ANSWER](#)**)**

NEW QUESTION: 80

Which of the following best describes an objective for an audit of an environmental management system?

- A. To evaluate executive management oversight.
- B. To promote environmental awareness.
- C. To assess whether an annual control review is necessary.
- D. To determine conformance with requirements and agreements.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 81

According to IIA guidance on IT auditing, which of the following would not be an area examined by the internal audit activity?

- A. Change management.
- B. Access system security.
- C. Policy development.
- D. Operations processes.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 82

In an effort to increase business efficiencies and improve customer service offered to its major trading partners, management of a manufacturing and distribution company established a secure network, which provides a secure channel for electronic data interchange between the company and its partners.

Which of the following network types is illustrated by this scenario?

- A. A metropolitan area network.
- B. A local area network.
- C. A value-added network.
- D. A wide area network.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 83

An organization with an annual demand of 25,000 units correctly computes its economic order quantity to be

1,000 units Its safety stock is 300 units and the lead time is two days If there are 250 production days in a year what is the reorder point?

- A. 1,000 units.
- B. 500 units.
- C. 200 units.
- D. 300 units.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 84

Which of the following types of analytics would be used by an organization to examine metrics by business units and identify the most profitable business units?

- A. Predictive analytics
- B. Detailed analytics
- C. Prescriptive analytics
- D. Diagnostic analytics

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 85

Which of the following roles would be least appropriate for the internal audit activity to undertake with regard to an organization's corporate social responsibility (CSR) program?

- A. Serve as an advisor on internal controls related to CSR.
- B. Evaluate the effectiveness of the organization's CSR efforts.
- C. Consult on project design and implementation of the CSR program.
- D. Identify and prioritize the CSR issues that are important to the organization.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 86

Listening effectiveness is best increased by:

- A. Waiting to review key concepts until the speaker has finished talking.
- B. Tuning out messages that do not seem to fit the meeting purpose.
- C. Resisting both internal and external distractions.
- D. Factoring in biases in order to evaluate the information being given.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 87

The mobility of personal smart devices significantly increases which of the following risks?

- A. Privacy risks
- B. Compliance risks.
- C. Physical security risks
- D. Data integrity risks

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 88

Which of the following are likely indicators of ineffective change management?

- 1) IT management is unable to predict how a change will impact interdependent systems or business processes.
- 2) There have been significant increases in trouble calls or in support hours logged by programmers.
- 3) There is a lack of turnover in the systems support and business analyst development groups.

4) Emergency changes that bypass the normal control process frequently are deemed necessary.

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

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 89

Which of the following performance measures would be appropriate for evaluating an investment center, which has responsibility for its revenues, costs, and investment base, but would not be appropriate for evaluating cost, revenue, or profit centers?

- A. Variance analysis.
- B. A flexible budget.
- C. A contribution margin income statement by segment.
- D. Residual income.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 90

According to MA guidance, which of the following would indicate poor change management control?

- 1) Low change success rate
- 2) Occasional planned outages
- 3) Low number of emergency changes.
- 4) Instances of unauthorized changes

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

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 91

Which of the following methods is most closely associated to year over year trends?

- A. Vertical analysis
- B. Horizontal analysis
- C. Ratio analysis
- D. Common-size analysis

Answer: B ([LEAVE A REPLY](#))

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NEW QUESTION: 92

For an engineering department with a total quality management program, important elements of quality management include all of the following except:

- A. Comparing results with those of other engineering departments.
- B. Conducting post-project surveys on performance.
- C. Basing performance evaluations on the number of projects completed.
- D. Creating a quality council within the engineering department.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 93

Which of the following phases of a business cycle are marked by an underuse of resources?

- 1) The trough.
- 2) The peak.
- 3) The recovery.
- 4) The recession.

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

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 94

Which of the following is a primary objective of the theory of constraints?

- A. Lowered inventory levels.
- B. Full or near capacity in processes.
- C. Few or no defects.
- D. Smooth workflow among processes.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 95

Which of the following is a characteristic of an emerging industry?

- A. Technical expertise.
- B. Low number of new firms.
- C. High unit costs.
- D. Established strategy of players.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 96

Which of the following budgets serves as a basis for the budgeted income statement?

- A. Only the sales and production budgets
- B. All operating budgets
- C. Only the cash budget and budgeted balance sheet
- D. All financial budgets

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 97

The process of scenario planning begins with which of the following steps?

- A. Selecting leading indicators to alert the organization of future developments.
- B. Determining the trends that will influence key factors in the organization's environment.
- C. Selecting the issue or decision that will impact how the organization conducts future business.
- D. Identifying how customers, suppliers, competitors, employees, and other stakeholders will react.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 98

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

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

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 99

What is the most significant potential problem introduced by just-in-time inventory systems?

- A. They require significant computer resources.
- B. They require complicated materials-supply contracts.
- C. They prevent manufacturers from scaling up or down to meet changing demands.
- D. They are susceptible to supply-chain disruptions.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 100

Which of the following is the first step an internal audit activity should undertake when executing a data analytics process?

- A. Conduct a risk assessment regarding the effectiveness of the data analytics process.
- B. Analyze possible and available sources of raw data
- C. Define the purpose and the anticipated value
- D. Select data for cleaning and normalization procedures.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 101

Which of the following practices circumvents administrative restrictions on smart devices, thereby increasing data security risks?

- A. Rooting.
- B. Eavesdropping.
- C. Man in the middle.
- D. Session hijacking.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 102

Which of the following organization structures would most likely be able to cope with rapid changes and uncertainties?

- A. Decentralized.
- B. Departmentalized.
- C. Centralized.
- D. Tall structure.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 103

Which of the following IT professionals is responsible for providing maintenance to switches and routers to keep IT systems running as intended?

- A. Network administrator.
- B. Response and support team.
- C. Data center operations manager.
- D. Database administrator.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 104

What would an internal auditor do to ensure that a process to mitigate risk is in place for the organization's change management process?

- A. Apply a risk-based approach and impose segregation of duties related to the change management process.

- B. Conduct a high-level threat analysis and implement a compensating control.
- C. Validate authorization, segregation of duties, testing of changes, and approval to move changes into production.
- D. Develop and enforce change policies to ensure employees are continually trained.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 105

An internal auditor performed a review of IT outsourcing and found that the service provider was failing to meet the terms of the service level agreement. Which of the following approaches is most appropriate to address this concern?

- A. The organization should proactively monitor the performance of the service provider, escalate concerns, and use penalty clauses in the contract where necessary.
- B. The organization should review the skill requirements and ensure that the service provider is maintaining sufficient expertise and retaining skilled resources.
- C. The organization should ensure that there is a clear management communication strategy and path for evaluating and reporting on all outsourced services concerns.
- D. The organization should work with the service provider to review the current agreement and expectations relating to objectives, processes, and overall performance.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 106

An organization has started allowing employees to use their personal smart devices to accept vendor payments. What should the organization's bring-your-own-device (BYOD) policy include to specifically address security and privacy required by the Payment Card Data Security Standard (PCI DSS)?

- A. Mobile applications
- B. Backups and transfers
- C. Data storage.
- D. Approved devices

Answer: ([SHOW ANSWER](#))

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NEW QUESTION: 107

Which of the following actions would senior management need to consider as part of new IT guidelines regarding the organization's cybersecurity policies?

- A. Growing use of bring your own devices for organizational matters
- B. Hiring new personnel within the IT department for security purposes
- C. Expansion of operations into new markets with unified IT access
- D. Assigning new roles and responsibilities for senior IT management.

Answer: [\(SHOW ANSWER\)](#)

NEW QUESTION: 108

Which component of an organization's cybersecurity risk assessment framework would allow management to implement user controls based on a user's role?

- A. Information access management.
- B. Inventory of information assets.
- C. Standard security configurations.
- D. Prompt response and remediation policy.

Answer: A [\(LEAVE A REPLY\)](#)

NEW QUESTION: 109

At a manufacturing plant, how would using Internet of Things during the production process benefit the organization?

- A. It would provide the ability to monitor in real-time.
- B. It would help detect cyberattacks in a more timely fashion.
- C. It would assist in ensuring that data integrity is maintained.
- D. It would assist in securing sensitive data.

Answer: A [\(LEAVE A REPLY\)](#)

NEW QUESTION: 110

An internal auditor is trying to assess control risk and the effectiveness of an organization's internal controls.

Which of the following audit procedures would not provide assurance to the auditor on this matter?

- A. Inspecting manuals and documents.
- B. Interviewing the organization's employees.
- C. Reading the board's minutes.
- D. Observing the organization's operations.

Answer: C [\(LEAVE A REPLY\)](#)

NEW QUESTION: 111

Which of the following application software features is the least effective control to protect passwords?

- A. Automatic logoff of inactive users after a specified time period of inactivity.
- B. Encryption of passwords prior to their transmission or storage.
- C. Forced change of passwords after a designated number of days.
- D. Suspension of user IDs after a user's repeated attempts to sign on with an invalid password.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 112

Which of the following is false with regard to Internet connection firewalls?

- A. Firewalls monitor attacks from the Internet.
- B. Firewalls can protect against computer viruses.
- C. Firewalls provide network administrators tools to retaliate against hackers.
- D. Firewalls may be software-based or hardware-based.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 113

All of the following are true with regard to the first-in, first-out inventory valuation method except:

- A. It approximates the physical flow of goods.
- B. It generates the highest profit when prices are rising.
- C. It minimizes current-period income taxes.
- D. It values inventory close to current replacement cost.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 114

Which of the following professional organizations sets standards for quality and environmental audits?

- A. The International Organization of Supreme Audit Institutions.
- B. The International Standards Organization.
- C. The Committee of Sponsoring Organizations of the Treadway Commission.
- D. The Board of Environmental, Health, and Safety Auditor Certifications.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 115

A manager who is authorized to make purchases up to a certain dollar amount approves the set-up of a fictitious vendor and subsequently initiates purchase orders.

Which of the following controls would best address this risk?

- A. Require submission of a conflict-of-interest declaration.
- B. Develop and distribute a code of conduct that prohibits conflicts of interest.
- C. Establish separate vendor creation and approval teams.
- D. Perform a regular review of the vendor master file.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 116

Which stage of group development is characterized by a decrease in conflict and hostility among group members and an increase in cohesiveness?

- A. Forming stage.
- B. Performing stage.
- C. Norming stage.
- D. Storming stage.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 117

Which of the following activities most significantly increases the risk that a bank will make poor-quality loans to its customers?

- A. Fees paid by the borrower at the time of the loan may not be deposited in a timely manner.
- B. Loan officers may override the lending criteria established by senior management.
- C. The bank's loan documentation may not meet the government's disclosure requirements.
- D. Borrowers may not sign all required mortgage loan documentation.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 118

Which of the following control techniques would minimize the risk of interception during transmission in an electronic data interchange system?

- 1) Encryption.
- 2) Traffic padding.
- 3) Edit checks.
- 4) Structured data format.

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

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 119

During a review of the accounts payable process, an internal auditor gathered all of the vendor payment transactions for the past 24 months. The auditor then used an analytics tool to identify the top five vendors that received the highest sum of payments.

Which of the following analytics techniques did the auditor apply?

- A. Process analysis.

- B. Process mining.
- C. Data mining.
- D. Data analysis.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 120

Which of the following application controls can be defined as controls that monitor data being processed and in storage to ensure it remains consistent and correct?

- A. Output controls
- B. Input controls
- C. Integrity controls
- D. Processing controls

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 121

Which of the following should be established by management during implementation of big data systems to enable ongoing production monitoring?

- A. Key performance indicators
- B. Master data management
- C. Reports of software customization
- D. Change and patch management

Answer: ([SHOW ANSWER](#))

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NEW QUESTION: 122

Multinational organizations generally spend more time and effort to identify and evaluate:

- A. Internal risk factors.
- B. External trends and events.
- C. Break-even points.
- D. Internal strengths and weaknesses.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 123

Which of the following statements about COBIT is not true?

- A.** COBIT provides management with the capability to conduct self-assessments against industry best practices.
- B.** Management needs to determine the cost-benefit ratio of adopting COBIT control objectives.
- C.** COBIT control objectives are specific to various IT platforms and help determine minimum controls.
- D.** COBIT helps management understand and manage the risks associated with information technology (IT) processes.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 124

Which of the following describes the free trade zone in an e-commerce environment?

- A.** Area where communication and transactions occur between trusted parties.
- B.** Zone where data is encrypted, users are authenticated, and user traffic is filtered.
- C.** Zone that separates an organization's servers from outside forces.
- D.** Area in which messages are scrutinized to determine if they are authorized.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 125

According to IIA guidance, which of the following steps are most important for an internal auditor to perform when evaluating an organization's social and environmental impact on the local community?

- 1) Determine whether previous incidents have been reported, managed, and resolved.
- 2) Determine whether a business contingency plan exists.
- 3) Determine the extent of transparency in reporting.
- 4) Determine whether a cost/benefit analysis was performed for all related projects.

- A.** 1 and 4.
- B.** 1 and 3.
- C.** 2 and 4.
- D.** 2 and 3.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 126

Which of the following IT operational areas is responsible for the integrity of data flow within an organization?

- A.** Database
- B.** Server
- C.** Operating system
- D.** Network

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 127

Which of the following factors is most likely to lead to a lack of cohesiveness in a project team?

- A.** Common threat
- B.** Small size.
- C.** Competition
- D.** Prestige

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 128

Maintenance cost at a hospital was observed to increase as activity level increased. The following data was gathered:

Activity Level -

Maintenance Cost

Month

Patient Days

January

5,600

\$7,900

February

7,100

\$8,500

March

5,000

\$7,400

April

6,500

\$8,200

May

7,300

\$9,100

June

8,000

\$9,800

If the cost of maintenance is expressed in an equation, what is the independent variable for this data?

- A.** Fixed cost.
- B.** Total maintenance cost.
- C.** Patient days.

D. Variable cost.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 129

A company's financial balance sheet is presented below:

The company has net working capital of:

A. \$210

B. \$490

C. \$160

D. \$350

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 130

An organization decided to install a motion detection system in its warehouse to protect against after-hours theft. According to the COSO enterprise risk management framework, which of the following best describes this risk management strategy?

A. Reduction.

B. Sharing.

C. Avoidance.

D. Elimination.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 131

Which of the following is a cybersecurity monitoring activity that involves assessing the strength of an organization's IT protection?

A. Wireless access controls

B. Boundary defense

C. Malware defense

D. Penetration tests

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 132

Within an enterprise, IT governance relates to the:

1) Alignment between the enterprise's IT long term plan and the organization's objectives.

2) Organizational structures of the company that are designed to ensure that IT supports the organization's strategies and objectives.

3) Operational plans established to support the IT strategies and objectives.

4) Role of the company's leadership in ensuring IT supports the organization's strategies and objectives.

A. 1, 2, and 4 only

B. 1 and 2 only

C. 2, 3, and 4 only

D. 3 and 4 only

Answer: A (LEAVE A REPLY)

NEW QUESTION: 133

A retail organization is considering acquiring a composite textile company. The retailer's due diligence team determined the value of the textile company to be \$50 million. The financial experts forecasted net present value of future cash flows to be \$60 million. Experts at the textile company determined their company's market value to be \$55 million if purchased by another entity. However, the textile company could earn more than \$70 million from the retail organization due to synergies. Therefore, the textile company is motivated to make the negotiation successful. Which of the following approaches is most likely to result in a successful negotiation?

A. Develop a bargaining zone that lies between \$50 million and \$70 million and create sets of outcomes between \$50 million and \$70 million.

B. Adopt an added-value negotiating strategy, develop a bargaining zone between \$50 million and \$70 million, and create sets of outcomes between \$50 million and \$70 million.

C. Develop a bargaining zone that lies between \$55 million and \$60 million and create sets of outcomes between \$55 million and \$60 million.

D. Involve a mediator as a neutral party who can work with the textile company's management to determine a bargaining zone.

Answer: C (LEAVE A REPLY)

NEW QUESTION: 134

Which of the following cost of capital methods identifies the time period required to recover the cost of the capital investment from the annual inflow produced?

A. Annual rate of return technique.

B. Net present value method.

C. Internal rate of return method.

D. Cash payback technique.

Answer: D (LEAVE A REPLY)

NEW QUESTION: 135

Refer to the exhibit.

If the profit margin of an organization decreases, and all else remains equal, which of the following describes how the "Funds Needed" line in the graph below will shift?

A. The "Funds Needed" line will remain pointed upward, but will become less steep.

B. The "Funds Needed" line will point downward with a minimal slope.

C. The "Funds Needed" line will remain pointed upward, but will become more steep.

D. The "Funds Needed" line will point downward with an extreme slope.

Answer: C (LEAVE A REPLY)

NEW QUESTION: 136

Which of the following is a security feature that involves the use of hardware and software to filter or prevent specific information from moving between the outside network and the inside network?

- A. Authorization
- B. Virtual private network
- C. Architecture model
- D. Firewall

Answer: D ([LEAVE A REPLY](#))

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NEW QUESTION: 137

The board of directors wants to implement an incentive program for senior management that is specifically tied to the long-term health of the organization.

Which of the following methods of compensation would be best to achieve this goal?

- A. Commissions.
- B. Allowances.
- C. Gain-sharing bonuses.
- D. Stock options.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 138

According to the COSO enterprise risk management (ERM) framework, which of the following is not a typical responsibility of the chief risk officer?

- A. Defining ERM roles and responsibilities.
- B. Providing the board with an independent, objective risk perspective on financial reporting.
- C. Guiding integration of ERM with other management activities.
- D. Establishing risk category definitions and a common risk language for likelihood and impact measures.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 139

The internal audit activity completed an initial risk analysis of the organization's data storage center and found several areas of concern. Which of the following is the most appropriate next step?

- A. Risk response.
- B. Risk identification.
- C. Risk assessment.
- D. Identification of context.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 140

Which of the following statements is true regarding the resolution of interpersonal conflict?

- A. Unrealized expectations can be avoided with open and honest discussion.
- B. Deferring action should be used until there is sufficient time to fully deal with the issue.
- C. Timely and unambiguous clarification of roles and responsibilities will eliminate most interpersonal conflict.
- D. Reorganization would probably not help ambiguous or overlapping jurisdictions.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 141

Which of the following techniques is the most relevant when an internal auditor conducts a valuation of an organization's physical assets?

- A. Observation.
- B. Inspection.
- C. Vouching.
- D. Original cost.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 142

The activity that involves a trial run of a product in a typical segment of the market before proceeding to a national launch is referred to as:

- A. Experimentation
- B. Segmentation
- C. Test marketing
- D. Positioning

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 143

An organization recently documented its procedures for recovering systems and data after a disaster. How are these documented procedures most likely to be used during a disaster simulation exercise?

- A. To help ensure that the team members who are required to recover systems and data understand their roles.
- B. To help properly configure mass communication notification tools
- C. To help validate the contact information of key personnel required to recover systems and data
- D. To help identify training needs across the functional areas required to recover systems and data.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 144

Which of the following IT disaster recovery plans includes a remote site designated for recovery with available space for basic services, such as internet and telecommunications, but does not have servers or infrastructure equipment?

- A. Cold site.
- B. Warm site.
- C. Frozen site.
- D. Hot site.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 145

An internal auditor is reviewing physical and environmental controls for an IT organization. Which control activity should not be part of this review?

- A. Develop and test the organization's disaster recovery plan.
- B. Restrict access to tangible IT resources.
- C. Install and test fire detection and suppression equipment.
- D. Ensure that at least one developer has access to both systems and operations.

Answer: D ([LEAVE A REPLY](#))

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