

New Launch IIA-CIA-Part3 Dumps [2026] - IIA IIA-CIA-Part3 Exam Questions

EXAMFORSURE

IIA-CIA-Part3 Dumps Demo Questions:

01. A supervisor receives a complaint from an employee who is frustrated about having to learn a new software program. The supervisor responds that the new software will enable the employee to work more efficiently and with greater accuracy. This response is an example of:

- A. Empathetic listening.
- B. Reframing.
- C. Reflective listening.
- D. Dialogue.

Answer : B

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IIA Business Knowledge for Internal Auditing Sample Questions (Q475-Q480):

NEW QUESTION # 475

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

Answer: B

NEW QUESTION # 476

A balanced scorecard is primarily concerned with:

- A. Structure.
- B. Staff.
- C. Strategy.
- D. Systems.

Answer: C

Explanation:

The scorecard is primarily a tool to assist the organization in describing and clarifying its strategy and then alignment of its performance measures to that strategy.

Topic 2, Volume B

NEW QUESTION # 477

Which one of the following is not a characteristic of a negotiable certificate of deposit?

Negotiable certificates of deposit

- A. Are usually sold in denominations of a minimum of US \$100,000.
- B. Have a secondary market for investors.
- C. Have yields considerably greater than bankers' acceptances and commercial paper.
- D. Are regulated by the government

Answer: C

Explanation:

A certificate of deposit (CD) is a form of savings deposit that cannot be withdrawn before maturity without incurring a high penalty. A negotiable CD can be traded. CDs usually have a fairly high rate of return compared with other savings instruments because they are for fixed, usually long-term periods.

NEW QUESTION # 478

According to the ISO 14001 standard, which of the following is not included in the requirements for a quality management system?

- A. Key processes across the entity which impact quality must be identified and included.
- B. Management must review the quality policy, analyze data about quality management system performance, and assess opportunities for improvement and the need for change.
- C. The entity must have processes for inspections, testing, measurement, analysis, and improvement.
- D. The quality management system must be documented in the articles of incorporation, quality manual, procedures, work instructions, and records.

Answer: D

NEW QUESTION # 479

An entity has daily cash receipts of US \$300,000. A bank has offered to provide a lockbox service that will reduce the collection time by 3 days. The bank requires a monthly fee of US \$2,000 for providing this service. If money market rates are expected to average 6% during the year, the additional annual income loss) of using the lockbox service is:

- A. US \$54,000
- B. US \$(24,000)
- C. US \$12,000
- D. US \$30,000

Answer: D

Explanation:

Because collections will be accelerated by 3 days at a rate of US \$300,000 per days, the entity will have an additional US \$900,000 to invest. At a rate of 6%, the interest earned will be US \$54,000 per year. However, the bank will charge US \$24,000 (\$2,000 per month x 12 months) for its services. Thus, the entity will increase its income by US \$30,000 (54,000 - \$24,000).

NEW QUESTION # 480

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