

# 2026 Trustable Reliable IIA-CIA-Part3 Exam Prep | 100% Free Reliable Business Knowledge for Internal Auditing Test Sims

<b>Q</b> Credit Certification Test <small>Study online at <a href="https://quizlet.com/_e6f68">https://quizlet.com/_e6f68</a></small>	
1. In a FICO score model, what "type of credit" is the percentage of a score?	10%
2. What does the FACT act stand for?	The Fair and Accurate Credit Transaction Act
3. Some credit cards companies have a dirty little secret when reporting the payment history of their customers, is this true?	Yes
4. What can bill collectors from collection agencies do?	Attempt to collect the debt
5. When disputing items within a credit report, a successful credit repair consultant will never do the following on behalf of the client?	Never admit to guilt
6. How long do credit bureaus have to investigate a dispute?	30 days normally with the exception of 45 days if they receive the credit report from annualcreditreport.com
7. What is a Vantage score?	All the above
8. How long does a bankruptcy stay on a credit report/public record?	7 years
9. When you purchase a credit report from the credit bureau directly, there is an arbitration agreement that will prevent you from suing with a jury trial, the consumer should never opt out of a binding arbitration clause	True

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IIA-CIA-Part3 (Business Knowledge for Internal Auditing) Exam is a certification program offered by the Institute of Internal Auditors (IIA) to individuals looking to establish themselves as qualified internal auditors. IIA-CIA-Part3 exam is the third part of the Certified Internal Auditor (CIA) program, which is a globally recognized certification for internal auditors. The IIA-CIA-Part3 Exam focuses on testing the candidate's knowledge of business processes, financial management, information technology, and risk management.

## IIA Business Knowledge for Internal Auditing Sample Questions (Q259-Q264):

### NEW QUESTION # 259

The amortization of intangible assets with finite useful lives is justified by the:

- **A. Going concern assumption.**
- B. Monetary unit assumption
- C. Historical cost assumption
- D. Economic entity assumption.

**Answer: A**

Explanation:

Every business is assumed to be a going concern that will continue operating indefinitely. Thus liquidation values are not important. For example if an entity is not a going concern, its intangible assets are reported at liquidation values, not at historical cost net of amortization.

### NEW QUESTION # 260

Early in its fiscal year, Starr purchased 1,000 shares of Pack ordinary shares for US \$54,000. In the same transaction, Starr acquired 2,000 detachable share purchase warrants. Two of the warrants are required to purchase one additional Pack ordinary share. The market price without the warrants was US \$49 per share. The market price of the warrants was US \$3.50 per warrant. Starr sold 50% of the warrants several weeks later. If the proceeds received by Starr equaled US \$4,000, it recognized a realized gain of:

- **A. US \$625**
- B. US \$0
- C. US \$500
- D. US \$3,000

**Answer: A**

Explanation:

The recipient of share purchase warrants should allocate the carrying amount of the shares owned between those shares and the rights based on their relative fair values.

Thus, the amounts to be allocated to the ordinary shares and warrants are US \$47,250  $\{(\$49 \times 1,000) - [(\$49 \times 1,000) + \$3.50 \times 2,000]\} \times \$54,000$  and US \$6,750  $\{ \$54,000$

$-\$47,250$ ), respectively. The realized gain is therefore US \$625  $[\$4,000 - \$6,750 \times 50\%]$ . An entity has issued 1,000 ordinary shares with a par value of US \$10, and its credit balance in retained earnings is US \$5,000. Two proposals are under consideration. The first is a share split giving each shareholder  $M$  new shares for each share formerly held. The second is to declare and distribute a 10% share dividend.

### NEW QUESTION # 261

Which of the following is not required by ISO 9000 standards?

- A. Creation of an internal audit system
- **B. Consistent high quality products.**
- C. Onsite inspections by a registrar.

- D. Establishment of a quality management system.

**Answer: B**

Explanation:

ISO 9000 is a set of generic standards for establishing and maintaining a quality system within an entity. The standards provide no basis for judging the quality of the end product. The marketplace makes this determination. The objective of ISO 9000 standards is to ensure consistent quality.

#### NEW QUESTION # 262

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

**Answer: B**

#### NEW QUESTION # 263

An intruder posing as the organization's CEO sent an email and tricked payroll staff into providing employees' private tax information. What type of attack was perpetrated?

- A. Boundary attack.
- B. Brute force attack.
- **C. Spear phishing attack.**
- D. Spoofing attack.

**Answer: C**

#### NEW QUESTION # 264

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