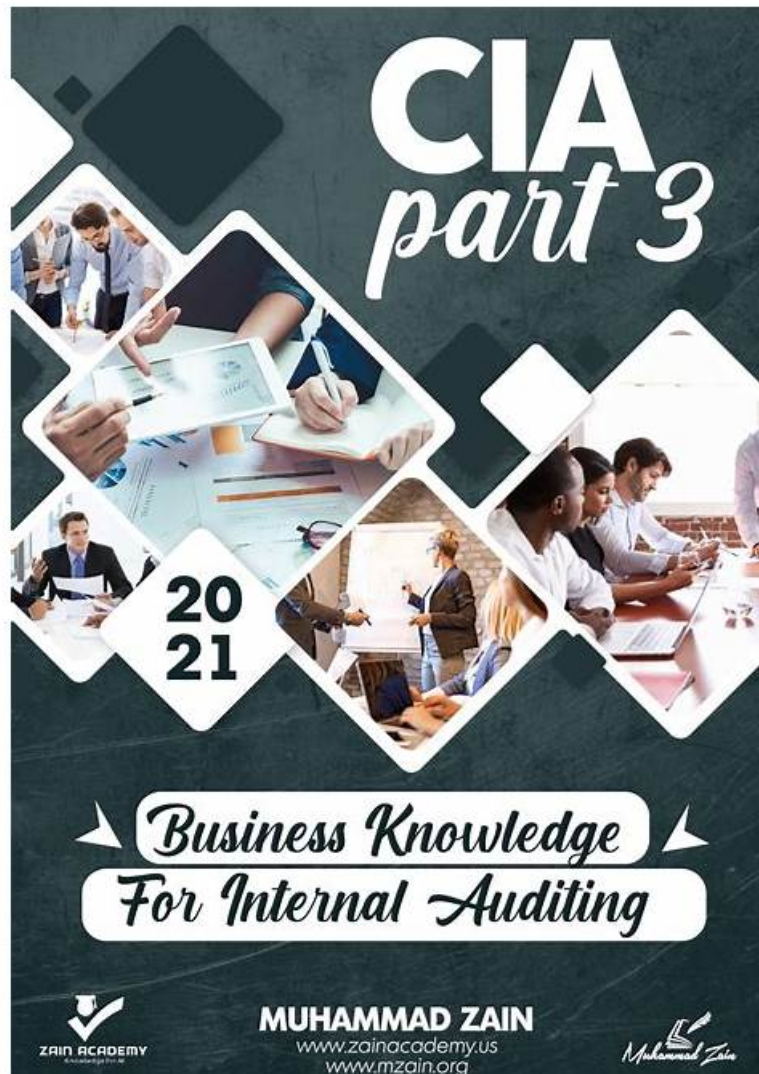


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IIA Business Knowledge for Internal Auditing Sample Questions (Q223-Q228):

NEW QUESTION # 223

Which of the following is a product cost for a manufacturing company?

- A. The salary of a sales manager.
- B. Depreciation on a salesperson's vehicle.
- C. Property taxes on a fact
- D. Insurance on the corpor

Answer: C

Explanation:

Product costs such as material, labor, and overhead attach to the product and are carried in future periods if the revenue from the product is recognized in subsequent periods.

Period costs are expensed immediately because no direct relationship between cost and revenue exists.

NEW QUESTION # 224

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

Answer: A

NEW QUESTION # 225

Which of the following authentication device credentials is the most difficult to revoke when an employee's access rights need to be removed?

- A. A biometric device
- B. A traditional key lock
- C. A proximity device
- D. A card-key system

Answer: A

NEW QUESTION # 226

Which one of the following examples of corporate behavior would most clearly represent a violation of antitrust law?

- A. The members of a labor union meet and agree not to work for a specific entity unless the starting wage is at least a specified amount per hour.
- B. A retailer offers quantity discounts to large institutional buyers.
- C. Two entities in the same industry agree in a telephone conversation to submit identical bids on a government contract.
- D. Two entities that are in different, unrelated industries merge.

Answer: C

Explanation:

Antitrust law addresses restraints of trade. Some types of arrangements are considered automatic violations. These violations may

include price fixing, division of markets, group boycotts, and resale price maintenance. Agreeing to submit identical bids on a government contract is a form of price fixing.

NEW QUESTION # 227

Debtor Bank on a 10-year, 15% note in the amount of US \$100,000, plus US \$30,000 accrued interest. Because of financial difficulty, Debtor has been unable to make annual interest payments for the past 2 years and the note is due today. Accordingly, Bank legally agreed to restructure

Debtor's debt as follows:

The US \$30,000 of accrued interest was forgiven.

Debtor was given 3 more years to pay off the debt at 8% interest. Payments are to be made annually at year-end. The present value of the payments using the prevailing rate for similar instruments of an issuer with a similar credit rating is US \$84,018.

At the date of the restructuring, Debtor properly records:

- A. A loss of US \$30,000.
- B. No gain or loss because no extinguishments occurred.
- **C. A gain of US \$45,982.**
- D. A gain of US \$30,000.

Answer: C

Explanation:

Derecognition of a financial liability (or a part) occurs only by means of extinguishment.

This condition is satisfied only when the debtor pays the creditor or is legally released from primary responsibility either by the creditor or through the legal process. An extinguishment and derecognition of the old debt and recognition of new debt occurs when the borrower and lender exchange debt instruments with substantially different terms, that is, when the respective discounted cash flows differ by at least 10%. A substantial modification of terms is also accounted for as an extinguishment. The difference between the carrying amount (including unamortized costs) of a liability (or part) that has been extinguished or transferred and the amount paid is included in profit or loss. This transaction qualifies as an extinguishment based on a substantial modification of terms because the discounted cash flow from the old debt (US \$130,000 due immediately and the new debt given as US \$84,018) differ by at least 10%. Hence, the amount included by Debtor in profit or loss at the date of the restructuring is a US \$45,982 gain (\$130,000 - \$84,018) that is, the difference between the carrying amount extinguished and the amount paid (the present value of the new debt instrument determined by discounting the cash outflows at the prevailing rate for similar instruments of an issuer with a similar credit rating). The entry is to debit the extinguished liability for accrued interest and principal (US \$130,000), debit discount on note payable (US \$15,982), credit note payable (US \$100,000) and credit gain (US \$45,982).

NEW QUESTION # 228

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Mike is a frequent keynote speaker on Internet marketing IIA-CIA-Part3 Valid Exam Papers at events around the world, serves as a Visiting Lecturer to the University of Virginia's Darden School of Business, and holds an Advanced IIA-CIA-Part3 Certificate in Market Management Practice from the Royal UK Charter Institute of Marketing.

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