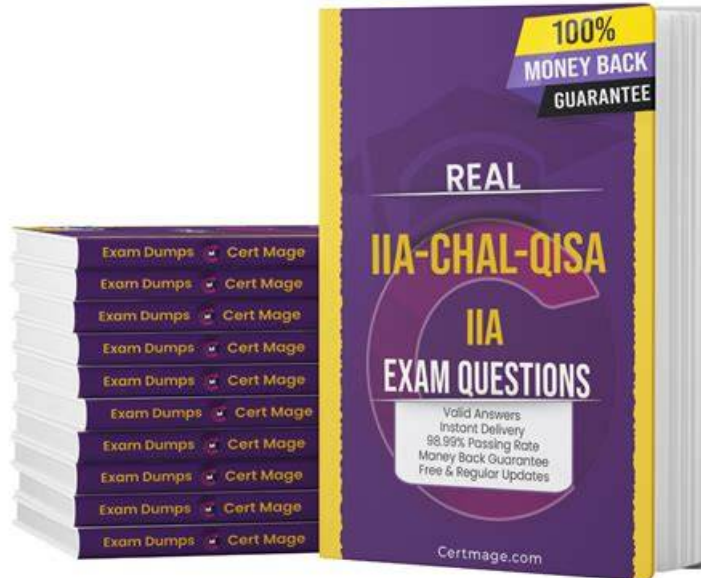


IIA-CHAL-QISA인증 시험대비자료 - IIA-CHAL-QISA 시험대비덤프공부문제



참고: DumpTOP에서 Google Drive로 공유하는 무료 2026 IIA IIA-CHAL-QISA 시험 문제집이 있습니다:
<https://drive.google.com/open?id=12oPqBPKd7Hcio2YAE1InHvVe55cXTtXA>

여러분은 아직도IIA IIA-CHAL-QISA인증 시험의 난이도에 대하여 고민 중입니까? 아직도IIA IIA-CHAL-QISA시험 때문에 밤잠도 제대로 이루지 못하면서 시험공부를 하고 있습니까? 빨리빨리DumpTOP를 선택하여 주세요. 그럼 빠른 시일내에 많은 공을 들이지 않고 여러분의 꿈을 이룰수 있습니다.

IIA IIA-CHAL-QISA 시험요강:

주제	소개
주제 1	Practice of Internal Auditing: This domain covers strategies and policies related to planning, organizing, controlling of internal audit processes, and understanding administrative activities such as resourcing, recruiting, and staffing. Moreover, this domain covers goals of engagement and assessment criteria in addition to planning the engagement to ensure the identification of key risks and controls.
주제 2	Essentials of Internal Auditing: This domain has topics such as foundations of internal auditing, independence aconcept of governance and CSR.nd objectivity, Proficiency and Due Professional Care, QA, and Managing Risks. The domain covers describing the
주제 3	Business Knowledge for Internal Auditing: This domain covers the vital planning phases and efforts and common performance measures. It also includes ways for management to effectively lead and counsel people to increase their commitment. Also, the domain covers financial accounting and managerial accounting fundamentals and the treatment of various costs.

>> IIA-CHAL-QISA인증 시험대비자료 <<

IIA-CHAL-QISA시험대비 덤프공부문제, IIA-CHAL-QISA시험패스 인증

덤프자료

DumpTOP의 제품들은 모두 우리만의 거대한 IT업계엘리트들로 이루어진 그룹 즉 관련업계에서 권위가 있는 전문가들이 자기만의 지식과 지금까지의 경험으로 최고의 IT인증관련자료를 만들어냅니다. DumpTOP의 문제와 답은 정확도 적중률이 아주 높습니다. 우리의 덤프로 완벽한 IIA인증 IIA-CHAL-QISA 시험대비를 하시면 되겠습니다. 이렇게 어려운 시험은 우리 IIA인증 IIA-CHAL-QISA 덤프로 여러분의 고민과 꿈을 한방에 해결해드립니다.

최신 CIA Challenge Exam IIA-CHAL-QISA 무료샘플문제 (Q169-Q174):

질문 # 169

Which of the following could increase risks to the organization's control environment?

- A. Implementation of a fraud hotline
- B. Incentive-based compensation structures
- C. Strong board of directors oversight.
- D. Lower than average employee turnover.

정답: B

설명:

Incentive-based compensation can increase the risk of unethical behavior or fraudulent activities as employees might be tempted to manipulate results to achieve their performance targets. This could undermine the control environment and lead to significant risks if not managed properly.

질문 # 170

Which of the following statements is true regarding managements use of judgement to design, implement, and conduct internal control?

- A. introducing judgment generally diminishes managements ability to make good decisions about internal control
- B. It is inappropriate for management to exercise judgement in areas such as specifying and using suitable accounting principles.
- C. It is inappropriate for management to exercise judgement in assessing whether components are present, functioning, and operating together
- D. The use of judgment enhances managements ability to make better decisions about internal control, but cannot guarantee perfect outcomes.

정답: D

설명:

Management's use of judgment in designing, implementing, and conducting internal control is crucial for adapting to unique circumstances and complexities within an organization.

* Enhanced Decision-Making: Judgment allows management to tailor controls to the specific risks and operational realities of the organization, improving overall effectiveness.

* Limitations: While judgment improves decision-making, it cannot eliminate all risks or guarantee perfect outcomes due to inherent uncertainties and limitations in predicting all possible scenarios.

* Appropriate Use: It is appropriate for management to use judgment in applying accounting principles and assessing internal controls' presence and functioning.

* Inappropriateness: It would be incorrect to say that judgment diminishes decision-making capabilities or is inappropriate for assessing internal control components.

References:

* "Internal Control - Integrated Framework" by COSO, which highlights the importance and limitations of judgment in internal control processes.

질문 # 171

Which of the following statements best demonstrates application of due professional care during an assurance engagement?

- A. The engagement detected irregularities and noncompliance instances.
- B. The engagement supervisor had no significant comments in the supervisory review.

- C. The engagement objectives were designed to assist the engagement client
- **D. The audit procedures were systematically planned, executed, and documented.**

정답: D

설명:

Introduction:

Due professional care requires auditors to plan, execute, and document their work meticulously, ensuring that their findings and conclusions are based on a thorough and objective assessment.

Application of Due Professional Care:

It involves following a structured approach to audit engagements to ensure that all necessary steps are taken to gather sufficient and appropriate evidence.

질문 # 172

In an assurance engagement focused on the adequacy of organizationwide risk management practices, which of the following best describes a primary area of interest for the engagement?

- **A. The alignment of management decisions with the level of risk the organization is willing to accept.**
- B. The effectiveness of process-level and transaction-level controls.
- C. The actions of upper management in response to the internal audit acth/lty's reporting
- D. Conflicts of interest within the organizational structure of the senior management.

정답: A

설명:

Understanding the Engagement Scope: The primary area of interest in an assurance engagement focused on the adequacy of organization-wide risk management practices is to ensure that risk management is effectively integrated into the organization's decision-making processes. This involves evaluating whether management decisions are aligned with the organization's risk appetite, which is the amount of risk the organization is willing to accept in pursuit of its objectives.

Key Considerations:

* Effectiveness of Risk Management Framework: Ensuring that the risk management framework is robust and effectively implemented across the organization.

* Risk Appetite Alignment: Assessing if the decisions made by management are within the boundaries set by the organization's risk appetite statement.

* Strategic Objectives: Evaluating if the risk management practices support the achievement of the organization's strategic objectives.

IIA Standards: According to the IIA's International Standards for the Professional Practice of Internal Auditing, internal auditors must evaluate the effectiveness and contribute to the improvement of risk management processes (Standard 2120 - Risk Management).

References:

* The alignment of management decisions with the level of risk the organization is willing to accept ensures that the organization does not take on more risk than it is prepared to handle, thereby protecting its assets and ensuring long-term sustainability.

* Effective risk management practices help in identifying, assessing, and mitigating risks, which is crucial for the overall governance and operational effectiveness of the organization

질문 # 173

Which of the following is an example of a properly supervised engagement?

- A. Auditors are asked to keep a daily record of their activity for review by the auditor in charge following the engagement.
- B. The senior internal auditor requires each auditor to review and initial colleagues' workpapers for completeness and format.
- C. A new internal auditor is accompanied by an experienced auditor during a highly sensitive fraud investigation.
- **D. The auditor in charge provides reasonable assurance that engagement objectives were met**

정답: D

설명:

Supervision in Internal Audit: Effective supervision ensures that the engagement is carried out according to plan, objectives are met, and quality standards are maintained. It involves guiding, mentoring, and reviewing the work of auditors throughout the engagement.

질문 # 174

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IT업계에 계속 종사하고 싶은 분이라면 자격증 취득은 필수입니다. IIA IIA-CHAL-QISA시험은 인기 자격증을 필수 시험과목인데 IIA IIA-CHAL-QISA시험부터 자격증취득에 도전해보지 않으실래요? IIA IIA-CHAL-QISA덤프는 이 시험에 대비한 가장 적합한 자료로서 자격증을 제일 빠르게 간편하게 취득할수 있는 지름길입니다. 구매전 덤프구매사이트에서 DEMO부터 다운받아 덤프의 일부분 문제를 체험해보세요.

IIA-CHAL-QISA시험대비 덤프공부문제 : <https://www.dumptop.com/IIA/IIA-CHAL-QISA-dump.html>

- IIA-CHAL-QISA인증덤프샘플 다운 □ IIA-CHAL-QISA시험대비 최신버전 자료 □ IIA-CHAL-QISA시험대비 덤프샘플 다운 □ 지금⇒ www.exampassdump.com을(를) 열고 무료 다운로드를 위해“ IIA-CHAL-QISA ”를 검색하십시오 IIA-CHAL-QISA최고기출문제
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- 시험패스 가능한 IIA-CHAL-QISA인증시험대비자료 덤프 최신 데모 □ ➡ www.exampassdump.com □ 웹사이트를 열고 □ IIA-CHAL-QISA □를 검색하여 무료 다운로드 IIA-CHAL-QISA최고기출문제
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