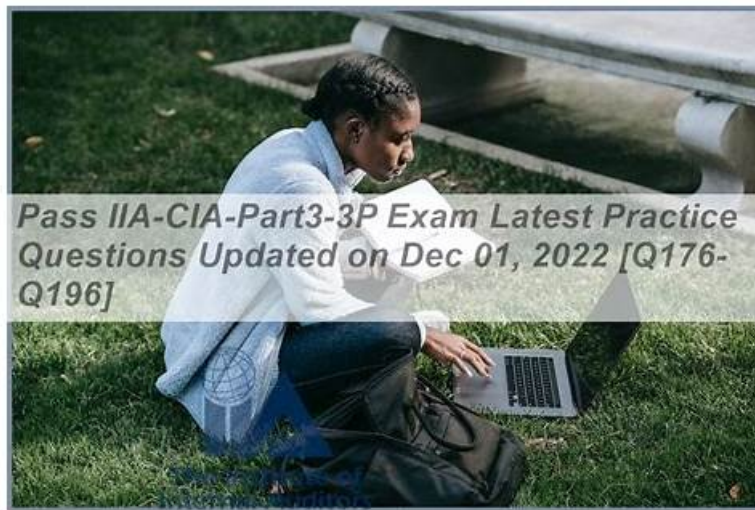


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IIA Business Knowledge for Internal Auditing Sample Questions (Q315-Q320):

NEW QUESTION # 315

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

Answer: A

NEW QUESTION # 316

On what basis is value-added tax collected?

- **A. The difference between the value of an entity's sales and the value of its purchases from other domestic entities.**
- B. The value of an entity's sales to related companies.
- C. The difference between the selling price of a real estate property and the amount the entity originally paid for the property.
- D. The profit earned on an entity's sales.

Answer: A

Explanation:

A value-added tax (VAT) is collected on the basis of the value created by the entity. This tax is measured by the difference between the value of the entity's sales and the value of its purchases. A VAT is in effect a retail sales tax. Because a consumer can avoid the tax by not purchasing, a VAT encourages saving and discourages consumption.

NEW QUESTION # 317

Which of the following financial statements provides the best disclosure of how a company's money was used during a particular period?

- A. Balance sheet.
- **B. Statement of cash flows.**
- C. Income statement.
- D. Owner's equity statement.

Answer: B

Explanation:

* Understanding Financial Statements:

* Income Statement (Option A) shows a company's revenues and expenses over a period but does not detail cash movements.

* Owner's Equity Statement (Option B) tracks changes in the ownership interest but does not explain cash usage comprehensively.

* Balance Sheet (Option C) provides a snapshot of financial position (assets, liabilities, and equity) at a given time, but not the flow of cash.

* Statement of Cash Flows (Option D) details where cash comes from and how it is spent during a specific period, making it the best disclosure of money movement.

* Why the Statement of Cash Flows is the Best Answer:

* It categorizes cash flows into operating, investing, and financing activities to explain how cash is generated and utilized.

* It is critical for assessing liquidity, solvency, and overall financial health.

* Investors, auditors, and management use this statement to evaluate a company's ability to generate cash and meet obligations.

* IIA Standard 2120 - Risk Management: Internal auditors assess financial risks, including cash management.

* IIA GTAG (Global Technology Audit Guide) on Business Continuity and Liquidity: Emphasizes the importance of cash flow analysis for financial stability.

* COSO's Internal Control Framework: Highlights the role of financial reporting, including cash flows, in risk management.

Relevant IIA References# Final Answer: Statement of Cash Flows (Option D).

NEW QUESTION # 318

Which one of the following statements best describes the asset-liability method of accounting for deferred income taxes?

- A. The amount of deferred tax is based on tax rates in effect when temporary differences originate.
- **B. The amount of deferred tax is based on the tax rates expected to be in effect during the periods in which the deferred tax liability DTL is settled or the deferrer tax asset DTA is realized.**
- C. The tax effects of temporary differences are not reported separately but are reported as adjustments to the amounts of specific assets and liabilities and the related revenues and expenses.

- D. The appropriate tax rate to be reported on the income statement is the tax actually levied in that year, meaning no deferred taxes would be reported.

Answer: B

Explanation:

A DTA or DTL is measured at the rates expected to apply when it is realized or settled, based on tax laws and rates enacted or substantively enacted as of the balance sheet date.

If different rates apply to different taxable profit levels, a DTA or DTL is measured based on the average rates expected to apply in the periods when the temporary differences are expected to reverse. The tax rate or tax base may vary with the manner of recovery or settlement. For example, one tax rate may apply if an asset is sold immediately and another may apply if it is to be recovered through continued use.

NEW QUESTION # 319

Which of the following scenarios would cause a chief audit executive (CAE) to immediately discontinue using any statements that would indicate conformance with the Global Internal Audit Standards in an audit report?

- A. The internal audit function used a risk-based approach to create the internal audit plan
- **B. The activity under review restricted the internal audit function's ability to access records, impacting the audit results**
- C. The engagement supervisor considered requests from senior management regarding engagements to include in the internal audit plan
- D. The CAE only accepted engagements that the internal audit function collectively had the knowledge to perform

Answer: B

Explanation:

The Global Internal Audit Standards require unrestricted access to records, personnel, and information. If access is restricted in such a way that audit results are compromised, the CAE cannot claim conformance with the Standards in any report until the issue is resolved.

Options A, B, and C are all in alignment with the Standards and do not affect conformance. Only restriction of access (Option D) requires immediate discontinuation of conformance claims.

Reference:

IIA Standards - Standard 1110: Organizational Independence; Standard 1321: Use of "Conforms with the Standards."

NEW QUESTION # 320

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