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IIA Practice of Internal Auditing Sample Questions (Q363-Q368):

NEW QUESTION # 363

Which of the following would provide the best audit evidence regarding the effectiveness of an applied research department?

- A. Compare the number of this year's new product developments to the number of new product developments for the past five years.
- B. Compare research as a percentage of revenue between this company and all major competitors in the same industry.
- C. Develop a report on revenue generated by or cost savings directly attributable to newly developed products.
- D. Develop a cost-per-product analysis for products developed over the past five years.

Answer: C

Explanation:

Section: Volume A

NEW QUESTION # 364

In a client satisfaction survey for an internal audit engagement, client management should be asked to assess which of the following factors?

1. Audit team's knowledge of the audited area.
2. Usefulness of the audit results.
3. Quality of management of the internal audit activity.
4. Clarity of the scope and objectives of the audit engagement.

- A. I, II, and IV only
- B. I and II only
- C. I, III, and IV only
- D. II and IV only

Answer: A

NEW QUESTION # 365

Which of the following is required to classify, label, organize, and search big data stored and used in an organization?

- A. Data security
- B. Data owner
- C. Metadata
- D. A business application

Answer: C

Explanation:

Metadata is data about data - it describes the content, context, and structure of information. In big data environments, metadata allows organizations to classify, label, organize, and make large datasets searchable.

Data security (B) protects information, a business application (C) uses data, and a data owner (D) assigns accountability. Only metadata enables the required classification and search functionality.

NEW QUESTION # 366

According to the International Professional Practices Framework, the responsibility for establishing and maintaining a system to monitor the disposition of results communicated to management falls upon:

- A. Risk manager.
- B. Chief audit executive.
- C. Compliance officer.
- D. Senior management.

Answer: B

NEW QUESTION # 367

Why should internal auditors develop a strong relationship with the external auditors?

- A. External auditors can share information gained from work with similar clients.
- B. External auditors can help improve the effectiveness of internal control sampling techniques.
- C. External auditors offer an additional layer of approval to internal auditors' reports.
- D. External auditors can offer an independent and knowledgeable viewpoint.

Answer: D

NEW QUESTION # 368

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