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>> IIA-CIA-Part3試験勉強過去問 <<

IIA IIA-CIA-Part3無料問題 & IIA-CIA-Part3日本語問題集

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IIA Business Knowledge for Internal Auditing 認定 IIA-CIA-Part3 試験問題 (Q56-Q61):

質問 # 56

Quality control programs employ many tools for problem definition and analysis. A scatter diagram is one of these tools. The objective of a scatter diagram is to:

- A. Divide a universe of data into homogeneous groups.
- **B. Display a population of items for analysis.**
- C. Show frequency distribution in graphic form.
- D. Show the vital trend and separate trivial items.

正解: B

解説:

The objective of a scatter diagram is to depict degrees of correlation. Each observation is represented by a dot on a graph corresponding to specific values of x (the independent variable) and y (the dependent variable).

質問 # 57

Which of the following situations best applies to an organisation that uses a project, rather than a process, to accomplish its business activities?

- A. Clothing company designs, makes, and sells a new item.
- B. A manufacturing organization acquires component parts from a contracted vendor
- C. A city department sets up a new firefighter training program.
- **D. A commercial construction company is hired to build a warehouse.**

正解: D

解説:

A project is a temporary initiative with a defined start and end date, specific objectives, and unique deliverables. Unlike ongoing business processes, projects have distinct goals, require coordination across various resources, and are not repeated continuously. Let's analyze each option:

Option A: A clothing company designs, makes, and sells a new item.

Incorrect.

While designing a new clothing item could be a project, the production and sale of the item are ongoing processes, not a one-time project.

Option B: A commercial construction company is hired to build a warehouse.

Correct.

Construction projects are classic examples of project-based work because:

They have a defined beginning and end.

They involve unique deliverables (a specific warehouse).

They require temporary coordination of resources.

IIA Reference: Internal auditors assess project management frameworks to ensure compliance with organizational and financial controls. (IIA Practice Guide: Auditing Project Management) Option C: A city department sets up a new firefighter training program.

Incorrect.

If the training program is a one-time initiative, it could be considered a project. However, if the program is recurring (e.g., new firefighter training every year), it would be a process, not a project.

Option D: A manufacturing organization acquires component parts from a contracted vendor.

Incorrect.

Procurement of component parts is a continuous operational process, not a project.

Thus, the verified answer is B. A commercial construction company is hired to build a warehouse.

質問 # 58

A total interruption of processing throughout a distributed information technology system can be minimized through the use of:

- A. Exception reporting.
- **B. Fault tolerant**
- C. Backup and recovery.
- D. Data file security.

正解: B

解説:

An advantage of distributed processing is fault tolerant, that is, the ability to continue processing at all site opt a nonfunctioning one.

質問 # 59

The necessary elements of a contract include:

- **A. Offer and acceptance, consideration, legal capacity, and mutual assent.**
- B. Formal execution, definite terms, and a valid offer and acceptance.
- C. Some form of writing, equal consideration, and legal capacity.
- D. Bilateral promises, legal capacity, and legality of purpose.

正解: A

解説:

Contracts require each of the following:

- 1.Offer and acceptance
- 2.Mutual assent meeting of the minds)
- 3.Consideration bargained-for exchange)
- 4.Legality legal purpose)
- 5.Capacity of parties legal ability

質問 # 60

Which of the following is true regarding the COSO enterprise risk management framework?

- A. The framework categorizes an organization's objectives to distinct, non overlapping objectives.
- **B. The framework integrates with, but is not dependent upon, the corresponding internal control framework.**
- C. The framework facilitates effective risk management, even if objectives have not been established.
- D. Control environment is one of the framework's eight components.

正解: B

質問 # 61

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IIA-CIA-Part3無料問題: <https://www.it-passports.com/IIA-CIA-Part3.html>

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