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# **IIA Business Knowledge for Internal Auditing Sample Questions (Q99-Q104):**

# **NEW QUESTION #99**

How is the letter x in the standard regression equation best described?

- A. Y intercept.
- B. Coefficient of determination.
- C. Independent variable.
- D. Dependent variable.

# Answer: C

# Explanation:

The letter x in the standard regression equation is the independent variable. For example, in a regression to determine the total cost of production, x equals units produced.

# **NEW QUESTION # 100**

Which audit approach should be employed to test the accuracy of information housed in a database on an un-networked computer?

- A. Select a sample of records from the database and ensure it matches supporting documentation.
- B. Evaluate compliance with the organization's change management process.
- C. Use a test program to simulate the normal data entering process.
- D. Submit batches of test transactions through the current system and verify with expected results.

#### Answer: A

## **NEW QUESTION # 101**

The Internet consists of a series of networks that include:

- A. Repeaters to physically connect separate local area networks LANs
- B. Bridges to direct messages through the optimum data path
- C. Routers to strengthen data signals between distant computers
- D. Gateways to allow personal computers to connect to mainframe computers

#### Answer: D

# Explanation:

The Internet facilitates information transfer between computers. Gateways are hardware or software products that allow translation between two different protocol families. For example, a gateway can be used to exchange messages between different email systems.

# **NEW QUESTION # 102**

Which of the following best describes an objective for an audit of an environmental management system?

- A. To assess whether an annual control review is necessary.
- B. To determine conformance with requirements and agreements.
- C. To evaluate executive management oversight.
- D. To promote environmental awareness.

# Answer: B

## **NEW QUESTION # 103**

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

## Answer: C

# Explanation:

Comprehensive and Detailed In-Depth Explanation:

Biometric authentication (e.g., fingerprint, retina scan) is the most difficult to revoke because it is linked to an individual's physical attributes, which cannot be changed like passwords or physical devices.

Option A (Traditional key lock) - Can be revoked by retrieving the key or changing the lock.

Option C (Card-key system) - Can be revoked by deactivating the card.

Option D (Proximity device) - Can be revoked by disabling the device.

Since biometric data is permanently tied to an individual, revoking access is complex, making Option B the correct answer.

Reference: IIA IT Security & Authentication Controls

# **NEW QUESTION # 104**

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