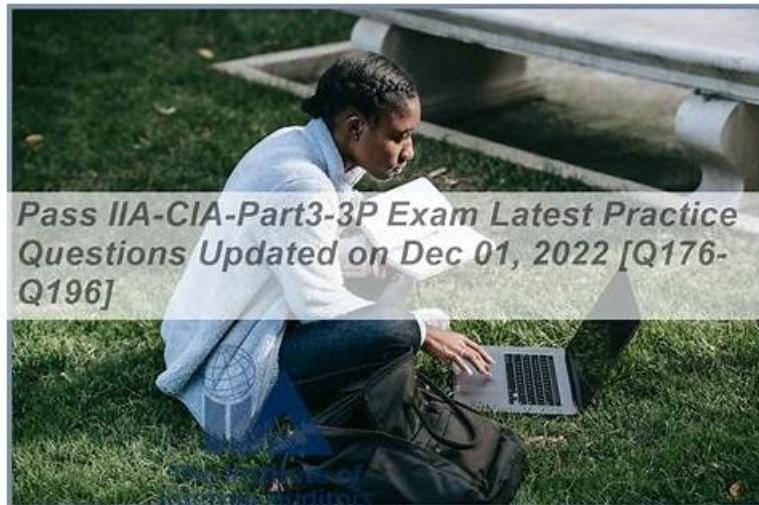


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## IIA Business Knowledge for Internal Auditing Sample Questions (Q214-Q219):

### NEW QUESTION # 214

An internal auditor is deriving cash flow data based on an incomplete set of facts. Bad debt expense was US \$2,000. Additional data for this period follows:

	US \$100,000
Credit sales	
Gross accounts receivable -- beginning balance	5,000
Allowance for bad debts -- beginning balance	(500)
Accounts receivable written off	1,000
Increase in net accounts receivable (after subtraction of allowance for bad debts)	30,000

How much cash was collected this period on credit sales?

- A. US \$64,000
- **B. US \$68,000**
- C. US \$70,000
- D. US \$68,500

**Answer: B**

Explanation:

The beginning balance of gross accounts receivable (A/R) was US \$5,000 debit. Thus net beginning A/R was US \$4,500 (\$5,000 - \$660 credit in the allowance for bad debts). The allowance was credited for the US \$2,000 bad debt expense. Accordingly, the ending allowance credit was US \$1,500 (\$500 + \$1,000 write-off - \$2,000). CT...9n a US \$30,000 increase net A/R, ending net A/R must have been US \$34,500 (\$4,500 beginning net A/R + \$30,000), with ending gross A/R of US \$36,000 (\$34,500 + \$1,500). Collections were therefore US \$68,000 (\$5,000 beginning gross A/R - \$1,000 write-off + \$100,000)

Gross A/R		
US \$ 5,000	Beg. Bal.	US \$ 1,000
100,000	Cr. Sales	Write-off 68,000
US \$ 36,000		Collections
		End. Bal.

**NEW QUESTION # 215**

The engagement supervisor prepares the final engagement communication for dissemination. Since the chief audit executive (CAE) is on leave, the supervisor is delegated to disseminate the final engagement communication to all relevant parties. Who should be accountable for the final engagement communication?

- A. The internal audit team
- B. The board
- **C. Chief audit executive**
- D. Engagement supervisor

**Answer: C**

Explanation:

The CAE is ultimately accountable for all final engagement communications, even if dissemination is delegated to others. The Standards hold the CAE responsible for ensuring that reports are accurate, objective, clear, concise, constructive, complete, and timely.

Options A and D (supervisor or team) may assist but do not hold accountability. Option C (the board) receives reports but is not responsible for them.

Reference:

IIA Standards - Standard 2400: Communicating Results.

**NEW QUESTION # 216**

Which of the following IT disaster recovery plans includes a remote site designated for recovery with available space for basic services, such as internet and telecommunications, but does not have servers or infrastructure equipment?

- A. Warm site
- B. Hot site
- C. Frozen site
- **D. Cold site**

**Answer: D**

Explanation:

An IT disaster recovery plan (DRP) ensures business continuity by defining backup and recovery sites.

These sites differ based on their level of readiness.

Let's analyze the answer choices:

- \* Option A: Frozen site
- \* Incorrect. "Frozen site" is not a recognized term in IT disaster recovery planning. The three common categories are cold, warm, and hot sites.
- \* Option B: Cold site
- \* Correct.
- \* A cold site is a designated recovery location that provides only basic facilities such as power, space, internet, and

telecommunications.

\* It does not include servers, infrastructure, or pre-installed systems, meaning that it requires significant setup time before becoming operational.

\* IIA Reference: Business continuity and IT risk management frameworks classify cold sites as a cost-effective but slower disaster recovery option. (IIA GTAG: Business Continuity Management)

\* Option C: Warm site

\* Incorrect. A warm site includes some pre-installed hardware and software, allowing faster recovery compared to a cold site.

\* Option D: Hot site

\* Incorrect. A hot site is fully operational with real-time data replication, enabling an immediate switchover in case of disaster.

### NEW QUESTION # 217

An organization decided to install a motion detection system in its warehouse to protect against after-hours theft. According to the COSO enterprise risk management framework, which of the following best describes this risk management strategy?

- A. Sharing.
- B. Elimination.
- C. Avoidance.
- D. Reduction.

#### Answer: D

Explanation:

Explanation

### NEW QUESTION # 218

Which of the following purchasing scenarios would gain the greatest benefit from implementing electronic data interchange?

- A. A currently inefficient purchasing process
- B. A variable volume sensitive to material cost
- C. A just-in-time purchasing environment
- D. A Large volume of custom purchases

#### Answer: C

Explanation:

Electronic Data Interchange (EDI) is a system that allows businesses to exchange documents (purchase orders, invoices, shipping notices) electronically, improving efficiency and accuracy.

\* Correct Answer (A - A Just-in-Time Purchasing Environment)

\* Just-in-time (JIT) purchasing requires real-time inventory management to reduce waste and costs.

\* EDI improves JIT by automating purchase orders, reducing lead times, and preventing stockouts.

\* The IIA GTAG 8: Audit of Inventory Management highlights that JIT purchasing benefits the most from automation through EDI.

\* Why Other Options Are Incorrect:

\* Option B (A large volume of custom purchases):

\* Custom purchases vary significantly in specifications, making standard EDI transactions less effective.

\* Option C (A variable volume sensitive to material cost):

\* While EDI helps with volume fluctuations, cost-sensitive purchasing requires additional financial analysis beyond EDI automation.

\* Option D (A currently inefficient purchasing process):

\* EDI improves efficiency, but implementing it in a failing process without first optimizing procedures could lead to automation of inefficiencies.

\* IIA GTAG 8: Audit of Inventory Management - Discusses automation benefits in JIT purchasing.

\* IIA Practice Guide: Auditing IT Controls - Covers EDI as a key tool for procurement efficiency.

Step-by-Step Explanation: IIA References for Validation: Thus, the greatest benefit from EDI is in a Just-in- Time (JIT) purchasing environment (A).

### NEW QUESTION # 219

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