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IIA-CIA-Part3 exam covers a broad range of topics related to business knowledge, including organizational structure, financial management, IT governance, and risk management. It requires candidates to have a deep understanding of how businesses operate and how they can use this knowledge to enhance their internal auditing practices. IIA-CIA-Part3 exam also emphasizes the importance of staying up-to-date with the latest business trends and practices.

IIA CIA Part 3 Exam Preparation Tips That Will Help You Study Smarter

In the last article of this series, we discussed the CIA Part 3 exam tips that will help you in your exam preparation. Now, you know what to do before the exam and what not to do before the exam. In this article, we are going to share some more tips that will help you in your CIA Part 3 exam preparation. **IIA CIA Part 3 exam dumps** are the great way to demonstrate your skills and expertise.

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IIA-CIA-Part3 exam is a globally recognized certification that is highly valued by employers, and it is designed to help internal auditors advance their careers by demonstrating their knowledge and skills in the field of business. IIA-CIA-Part3 Exam is open to all individuals who meet the eligibility requirements, which include having a bachelor's degree or equivalent and two years of internal audit experience or its equivalent.

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After seeing you struggle, ValidVCE has come up with an idea to provide you with the actual and updated IIA IIA-CIA-Part3 practice questions so you can pass the IIA IIA-CIA-Part3 certification test on the first try and your hard work doesn't go to waste. Updated IIA-CIA-Part3 Exam Dumps are essential to pass the IIA IIA-CIA-Part3 certification exam so you can advance your career in the technology industry and get a job in a good company that pays you well.

IIA Business Knowledge for Internal Auditing Sample Questions (Q405-Q410):

NEW QUESTION # 405

Which of the following techniques is the most relevant when an internal auditor conducts a valuation of an organization's physical assets?

- A. Inspection.
- B. Vouching.
- C. Original cost.
- D. Observation.

Answer: A

NEW QUESTION # 406

The 88npany has an opportunity to promote one of its product lines by making a one-time US \$7,000 expenditure. The company can choose only one of the three product lines to promote. The incremental sales revenue that would be realized from this US \$7,000 promotion expenditure in each of the product lines is estimated as follows:

	Increase in Sales Revenue
Product Line 1	US \$15,000
Product Line 2	20,000
Product Line 3	14,000

In order to maximize profits, the promotion expenditure should be spent on <List A>, resulting in an increase in operating income of <List B>.

	List A	List B
A.	Product Line 2	US \$13,000
B.	Product Line 2	US \$ 5,000
C.	Product Line 3	US \$ 1,400
D.	Product Line 3	US \$ 1,120

- A. Option B
- B. Option C
- C. Option D
- D. Option A

Answer: C

Explanation:

Fixed costs should be ignored. Thus, the increase in sales revenue should be multiplied by the contribution margin ratio for each product line. The incremental promotion cost (US \$7,000) is subtracted from this amount to determine the marginal benefit of

promoting each product line. Hence, Product Line 3 has an increased profit of US\$1,120.

Calculation of Contribution Margin				
	Total Company	Product Line 1	Product Line 2	Product Line 3
Sales revenue	US \$2,000,000	US \$800,000	US \$700,000	US \$500,000
Variable costs				
Commissions	\$ 40,000	\$ 16,000	\$ 14,000	\$ 10,000
Cost of sales	980,000	360,000	420,000	200,000
Total	\$1,020,000	\$376,000	\$434,000	\$210,000
CM	\$ 980,000	\$424,000	\$266,000	\$290,000
CMR	49%	53%	38%	58%
Revenue		\$ 15,000	\$ 20,000	\$ 14,000
CMR		.53	.38	.58
CM		\$ 7,950	\$ 7,600	\$ 8,120
Promotion cost		7,000	7,000	7,000
Increased profits	US \$ 950	US \$ 600	US \$ 1,120	

The company buys the goods in the three product lines directly from manufacturers' representatives. Each product line is directed by a manager whose salary is included in the administrative expenses. Administrative expenses are allocated to the three product lines equally because the administration is spread evenly among the three product lines.

Salaries represent payments to the workers in each product line and therefore are traceable costs of each product line. Advertising promotes the entire company rather than the individual product lines. As a result, the advertising is allocated to the three product lines in proportion to the sales revenue. Commissions are paid to the salespersons in each product line based on 2% of gross sales. Rent represents the cost of the retail store and warehouse under a lease agreement with 5 years remaining. The product lines share the retail and warehouse space, and the rent is allocated to the three product lines based on the square footage occupied by each of the product lines.

NEW QUESTION # 407

Correlation is a term frequently used in conjunction with regression analysis and is measured by the value of the coefficient of correlation. The best explanation of the value r is that it:

- A. Is always positive.
- B. Interprets variances in terms of the independent variable.
- C. Is a measure of the relative relationship between two variables.
- D. Ranges in size from negative infinity to positive infinity.

Answer: C

Explanation:

The coefficient of correlation (r) measures the strength of the linear relationship between the dependent and independent variables. The magnitude of r is independent of the scales of measurement of x and y. The coefficient has a range of -1 to +1. A value of zero indicates no linear relationship between the x and y variables. A value of +1 indicates a perfectly direct relationship, and a value of -1 indicates a perfectly inverse relationship.

NEW QUESTION # 408

Which of the following is a limiting factor for capacity expansion?

- A. Government pressure on organizations to increase or maintain employment.
- B. Production orientation of management.
- C. Company diversification.
- D. Lack of credible market leader in the industry.

Answer: C

NEW QUESTION # 409

For a multinational organization, which of the following is a disadvantage of an ethnocentric staffing policy?

1. It significantly raises compensation and staffing costs.
2. It produces resentment among the organization's employees in host countries.
3. It limits career mobility for parent-country nationals.
4. It can lead to cultural myopia.

- A. 1 and 4 only
- B. 1, 2, and 4 only

