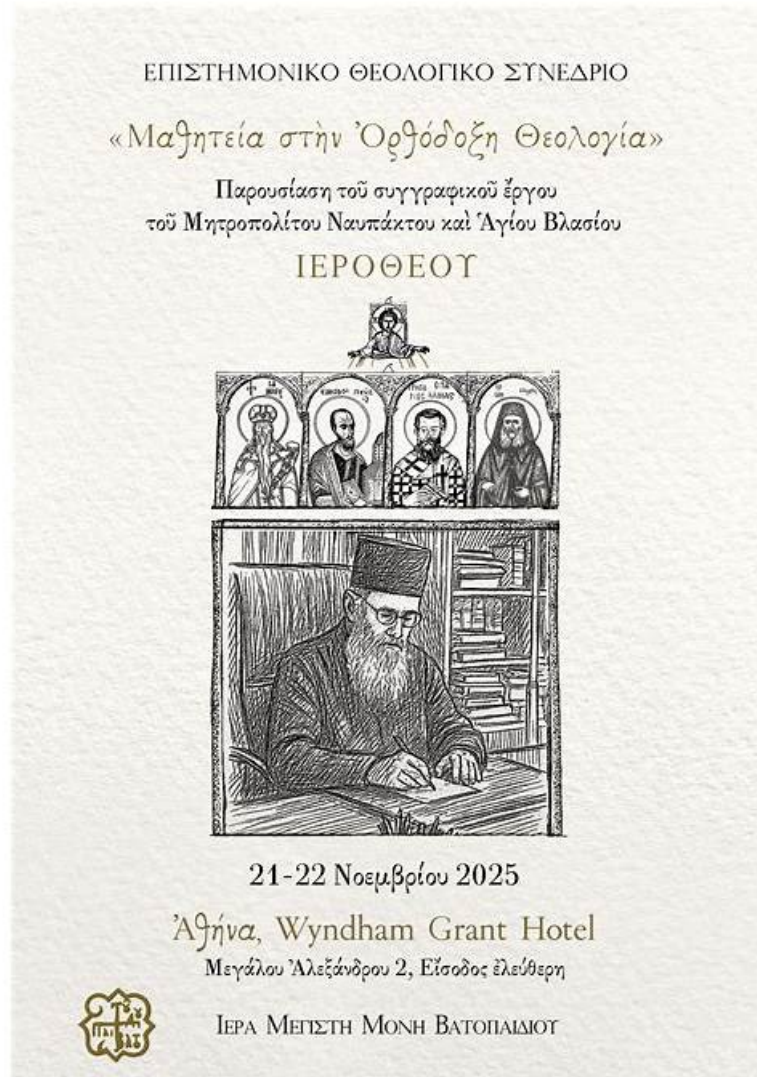


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IIA Business Knowledge for Internal Auditing Sample Questions (Q242-Q247):

NEW QUESTION # 242

According to IIA guidance on IT, which of the following activities regarding information security is most likely to be the responsibility of line management as opposed to executive management, internal auditors, or the board?

- A. Review and monitor security controls.
- B. Assess information control environments.
- C. Provide oversight to the security function.
- D. Dedicate sufficient security resources.

Answer: D

NEW QUESTION # 243

An entity produces a country A and sells some of its output in country B. Selling prices are identical in the two countries. The corporate tax rates are 40% in country A and 20% in country B. Assuming that the entity does not increase or decrease production, it should <List A> sales in country B and set as <List B> a transfer price as possible, in order to minimize global taxes.

	List A	List B
A.	Maximize	High
B.	Maximize	Low
C.	Minimize	High
D.	Minimize	Low

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

Answer: B

Explanation:

The tax-minimizing strategy is to minimize taxable income where tax rates are high and to maximize taxable income where tax rates are low. Consequently, the entity should sell more in country B but set a low transfer price. This dual strategy minimizes sales and profits in country A, minimizes cost of sales in country B, and maximizes sales and profits in country B.

NEW QUESTION # 244

For employees, the primary value of implementing job enrichment is which of the following?

- A. Validation of the achievement of their goals and objectives
- B. Increased knowledge through the performance of additional tasks
- C. An increased opportunity to manage better the work done by their subordinates
- D. Support for personal growth and a meaningful work experience

Answer: D

NEW QUESTION # 245

Which of the following networks is suitable for an organization that has operations in multiple cities and countries?

- A. Local area network
- B. Metropolitan area network.
- **C. Wide area network.**
- D. Storage area network.

Answer: C

NEW QUESTION # 246

When two devices in a data communications system are communicating, there must be agreement as to how both data and control information are to be packaged and interpreted. Which of the following terms is commonly used to describe this type of agreement?

- A. Asynchronous communication.
- B. Communication channel.
- C. Synchronous communication.
- **D. Communication protocol.**

Answer: D

Explanation:

A protocol is a set of formal rules or conventions governing communication between a sending and a receiving device. It prescribes the manner by which data are transmitted between these communications devices. In essence, a protocol is the envelope within which each message is transmitted throughout a data communications network.

NEW QUESTION # 247

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