

権威のある IIA-CHAL-QISA 学習指導 & 合格スムーズ IIA-CHAL-QISA 合格問題 | 認定する IIA-CHAL-QISA 資格 トレーニング



P.S.TopexamがGoogle Driveで共有している 無料の2026 IIA IIA-CHAL-QISAダンプ: <https://drive.google.com/open?id=1QeXPsdwqtPIS7j1xmdah62vf2MQuXco>

TopexamのIIA-CHAL-QISA問題集を入手してから、非常に短い時間で試験に準備しても、あなたは順調に試験に合格することができます。Topexamの問題集には、実際の試験に出る可能性がある問題が全部含まれていますから、問題集における問題を覚える限り、簡単に試験に合格することができます。これは試験に合格する最速のショートカットです。仕事に忙しいから試験の準備をする時間はあまりないとしたら、絶対TopexamのIIA-CHAL-QISA問題集を見逃すことはできないです。これはあなたがIIA-CHAL-QISA試験に合格できる最善で、しかも唯一の方法ですから。

IIA IIA-CHAL-QISA 認定試験の出題範囲:

トピック	出題範囲
トピック 1	<ul style="list-style-type: none">Essentials of Internal Auditing: This domain has topics such as foundations of internal auditing, independence aconcept of governance and CSR.nd objectivity, Proficiency and Due Professional Care, QA, and Managing Risks. The domain covers describing the
トピック 2	<ul style="list-style-type: none">Business Knowledge for Internal Auditing: This domain covers the vital planning phases and efforts and common performance measures. It also includes ways for management to effectively lead and counsel people to increase their commitment. Also, the domain covers financial accounting and managerial accounting fundamentals and the treatment of various costs.
トピック 3	<ul style="list-style-type: none">Practice of Internal Auditing: This domain covers strategies and policies related to planning, organizing, controlling of internal audit processes, and understanding administrative activities such as resourcing, recruiting, and staffing. Moreover, this domain covers goals of engagement and assessment criteria in addition to planning the engagement to ensure the identification of key risks and controls.

>> IIA-CHAL-QISA 学習指導 <<

IIA-CHAL-QISA試験の準備方法 | 有難い IIA-CHAL-QISA 学習指導試験 | 素晴らしい Qualified Info Systems Auditor CIA Challenge Exam 合格問題

IIAのIIA-CHAL-QISA認定試験は現在で本当に人気がある試験ですね。まだこの試験の認定資格を取っていないあなたも試験を受ける予定があるのでしょうか。確かに、これは困難な試験です。しかし、難しいといって

も、高い点数を取って楽に試験に合格できないというわけではないです。では、まだ試験に合格するショートカットがわからないあなたは、受験のテクニックを知りたいですか。今教えてあげますよ。TopexamのIIA-CHAL-QISA問題集を利用することです。

IIA Qualified Info Systems Auditor CIA Challenge Exam 認定 IIA-CHAL-QISA 試験問題 (Q122-Q127):

質問 # 122

Applying ISO 31000; which of the following is part of the external context for risk management?

- **A. The regulatory and competitive environment.**
- B. Organizational culture, objectives, and processes.
- C. Risk treatment method based on risk evaluation.
- D. The method of determining the risk level

正解: A

解説:

* ISO 31000 Context:ISO 31000 provides guidelines on risk management, emphasizing the importance of understanding the external context.

* External Context:This includes external factors such as regulatory and competitive environments that can impact the organization's risk profile.

* Regulatory Environment:Understanding regulations helps the organization ensure compliance and avoid legal risks.

* Competitive Environment:Analyzing the competitive environment allows the organization to anticipate market changes and manage competitive risks.

References:

* ISO 31000 Risk Management Guidelines.

質問 # 123

Which of the following would be considered a violation of The IIA's mandatory guidance on independence?

- **A. The board seeks senior managements recommendation before approving the annual salary adjustment of the CAE.**
- B. The chief audit executive (CAE) reports functionally to the board and administratively to the chief financial officer
- C. The CAE updates the internal audit charter and presents it to the board for approval periodically, not on a specific timeline
- D. The CAE confirms to the board, at least once every five years, the organizational independence of the internal audit activity.

正解: A

解説:

* Independence Requirement:The IIA's mandatory guidance emphasizes the importance of the CAE's independence to ensure unbiased internal audit activities.

* Conflict of Interest:Seeking senior management's recommendation for the CAE's salary adjustment can create a conflict of interest and potentially compromise the CAE's independence.

* Best Practices:To maintain independence, the CAE's compensation should be determined by the board without influence from senior management.

* Standard Compliance:According to the IIA's Attribute Standard 1110 - Organizational Independence, the CAE must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities.

References:

* IIA Standard 1110 - Organizational Independence .

質問 # 124

Which of the following documents are internal auditors most likely to be asked to sign as a demonstration of due professional care?

- A. A description of their job responsibilities.
- B. A non-disclosure agreement
- **C. An annual declaration of commitment to The IIA's Code of Ethics.**
- D. The internal audit charter

正解: C

解説:

- * Professional Responsibility: Internal auditors are expected to demonstrate their commitment to professional standards and ethics.
- * Code of Ethics: The IIA's Code of Ethics outlines principles that internal auditors must follow, including integrity, objectivity, confidentiality, and competency.
- * Annual Declaration: Signing an annual declaration reinforces the auditor's commitment to these principles and ensures ongoing adherence to the professional standards.
- * Demonstration of Due Care: By signing this declaration, auditors formally acknowledge their responsibility to uphold ethical standards, which is a demonstration of due professional care.

References:

- * The IIA's Code of Ethics.
- * The IIA's International Standards for the Professional Practice of Internal Auditing.

質問 # 125

A manager has allowed a subordinate employee to have greater control and responsibility over the tasks that he performs. This is an example of which of the following?

- A. Job enrichment
- B. Job enlargement
- C. Horizontal loading of the job.
- D. Job rotation.

正解: A

解説:

Job enrichment involves giving an employee more responsibility and control over their work, which increases the employee's sense of ownership and involvement in the task. This concept is about enhancing the role by adding more meaningful tasks and duties to it, rather than simply increasing the quantity of tasks (which would be job enlargement).

質問 # 126

What is the primary reason that audit supervision includes approval of the engagement report?

- A. To ensure senior management supports the reports conclusions
- B. To ensure report findings are substantiated
- C. To ensure the objectives of the area under review are met
- D. To ensure report style and grammar are appropriate.

正解: B

解説:

The primary reason for audit supervision, including the approval of the engagement report, is to ensure that the findings presented in the report are substantiated by adequate and appropriate evidence. This step is crucial to maintain the credibility and reliability of the audit process and its outcomes.

- * Substantiation of Findings: Ensuring that findings are substantiated helps in providing a clear and defensible basis for the conclusions and recommendations made in the report.
- * Audit Quality: This step ensures the quality and integrity of the audit process, confirming that the evidence collected during the audit is sufficient and appropriate to support the findings.
- * Credibility: By substantiating findings, the report gains credibility, which is essential for the stakeholders who rely on the audit report for decision-making.

References:

- * "Internal Audit Standards and Procedures," which outlines the importance of evidence substantiation in audit reports .

質問 # 127

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IIAのIIA-CHAL-QISA認定試験を除いて、最近非常に人気がある試験はまたIIA、Cisco、IBM、SAPなどの様々な認定試験があります。しかし、もしIIA-CHAL-QISA認証資格を取りたいなら、TopexamのIIA-CHAL-QISA問題集

BONUS!!! Topexam IIA-CHAL-QISAダンプの一部を無料でダウンロード: <https://drive.google.com/open?id=1OeXPsdwgtPIS7j1xmdah62vfi2MOuXco>