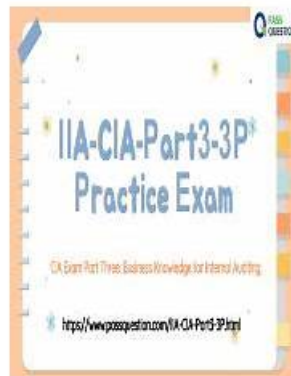


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## The Importance Of IIA CIA Part 3 Exam For A Career In IT

Whenever you are planning to enter the IT field, you should be well aware of the fact that this field is not that easy as it might seem to be. In order to get success in this career, one must prepare with devotion and determination. It is not easy as it requires a lot of concentration and hard work. Your preparation will also determine your level of success in this field.

The first step is to take the Certified Internal Auditor (CIA) Part 3 exam. This particular exam is considered as one of the toughest exams for IT professionals to pass. So, if you want to become a successful IT professional then you have to go through this test at least once in your lifetime. **IIA CIA part 3 exam dumps** are one of the most reliable study guides that can help you to prepare for the exam.

If you have not yet taken the Certified Internal Auditor (CIA) part 3 exam then it is high time that you should now do so because it is very important for a successful career in IT. You will be able to get more opportunities by taking this test because there are lots of people out there who are looking for IT professionals to work for them.

This test is conducted by the International Institute of Audit and Control (IIA). It is one of the most prestigious institutes which conducts tests on.

IIA-CIA-Part3 exam is a certification exam offered by the Institute of Internal Auditors (IIA). It is a part of the Certified Internal Auditor (CIA) certification program that is designed to enhance the knowledge and skills of internal auditors. The IIA-CIA-Part3 Exam focuses on business knowledge for internal auditing and is meant for individuals who want to improve their understanding of business operations and management.

## IIA Business Knowledge for Internal Auditing Sample Questions (Q19-Q24):

### NEW QUESTION # 19

Which of the following bring-your-own-device (BYOD) practices is likely to increase the risk of infringement on local regulations, such as copyright or privacy laws?

- A. Applying a weak password for access to a mobile device.
- B. Not installing anti-malware software.
- C. Updating operating software in a haphazard manner.
- **D. Jailbreaking a locked smart device.**

**Answer: D**

Explanation:

Comprehensive and Detailed In-Depth Explanation:

Jailbreaking a locked smart device (removing manufacturer-imposed restrictions) increases the risk of infringing on copyright and privacy laws, as it allows unauthorized access to software and applications.

Option A (Not installing anti-malware software) - Increases security risks but does not directly violate regulations.

Option B (Haphazard OS updates) - Can lead to vulnerabilities but is not a legal issue.

Option C (Weak passwords) - Poses a security threat but does not impact compliance with laws.

Since jailbreaking often violates software licenses and may lead to illegal use of software, Option D is the correct answer.

Reference: IIA IT Security & BYOD Compliance Standards

### NEW QUESTION # 20

A carpet manufacturer maintains a retail division consisting of stores stocking its brand and other brands, and a manufacturing division that makes carpets and pads. An outside market exists for carpet padding material in which all padding produced can be sold. The proper transfer price for padding transferred from the manufacturing division to the retail division is:

- A. Variable manufacturing division production cost plus allocated fixed factory overhead.
- B. Variable manufacturing division production cost.
- C. Variable manufacturing division production cost plus variable selling and administrative cost.
- **D. The market price at which the retail division could purchase padding.**

**Answer: D**

Explanation:

The three basic criteria that the transfer pricing system in a decentralized company should satisfy are to 1) provide information allowing central management to evaluate divisions with respect to total company profit and each division's contribution to profit, 2) stimulate each manager's efficiency without losing each division's autonomy, and 3) motivate each divisional manager to achieve his/her own profit goal in a manner contributing to the company's success. The market price should be used as the transfer price to avoid waste and maximize efficiency in a competitive economy an outside market in which all padding produced can be sold). This price also measures the product's profitability and the division managers' performance in a competitive environment.

#### NEW QUESTION # 21

Which of the following is a project planning methodology that involves a complex series of required simulations to provide information about schedule risk?

- A. Integrated Project Plan.
- **B. Monte Carlo Analysis.**
- C. Earned Value Management (EVM).
- D. Project Management Information System (PMIS)

**Answer: B**

Explanation:

Explanation/Reference: <https://opentextbc.ca/projectmanagement/chapter/chapter-16-risk-management-planning-project-management/>

#### NEW QUESTION # 22

What is Lally's current tax expense for Year 2?

- A. US \$2,032,000
- **B. US \$1,992,000**
- C. US \$2,000,000
- D. US \$1,960,000

**Answer: B**

Explanation:

The US \$5,000,000 of pre-tax profit is reduced by the US \$100,000 of interest income not subject to tax. However, the rental income accrued in the previous year is taxable in Year

2. Thus, the profit subject to tax is US \$4,980,000. Given a 40% rate, the current tax expense is US \$1,992,000.

The following relates to Lally PLC for Year 1 and Year 2.

Year 2 Year 1 Profit before income taxes US \$5,000,000 US \$4,000,000 Interest income included above that was not subject to income taxes 100,000 100,000

Profit before income taxes in Year 1 included rent income of US \$80,000 that was not subject to income tax until its receipt in Year 2.

Lally was subject to an effective income tax rate of 40% in Year 1 and Year 2.

#### NEW QUESTION # 23

Which of the following statements are true regarding the use of heat maps as risk assessment tools?

1. They focus primarily on known risks, limiting the ability to identify new risks.
2. They rely heavily on objective assessments and related risk tolerances.
3. They are too complex to provide an easily understandable view of key risks.
4. They are helpful but limited in value in a rapidly changing environment.

- A. 2 and 3 only
- B. 1 and 2 only
- C. 3 and 4 only
- **D. 1 and 4 only**

**Answer: D**

## NEW QUESTION # 24

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