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Exam : **IIA-CIA-Part3**

Title : CIA Exam Part Three:
Business Knowledge for
Internal Auditing

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IIA Business Knowledge for Internal Auditing IIA-CIA-Part3 Prüfungsfragen mit Lösungen (Q363-Q368):

363. Frage

When management uses the absorption costing approach, fixed manufacturing overhead costs are classified as which of the following types of costs?

- A. Direct, product costs.
- B. Indirect period costs
- **C. Indirect product costs.**
- D. Direct period costs,

Antwort: C

Begründung:

Absorption costing is a costing method that allocates all manufacturing costs (both variable and fixed) to the cost of a product. In this method, fixed manufacturing overhead costs are treated as indirect product costs because they are not directly traceable to a single unit of production but are still part of the total cost of producing goods.

Let's analyze each option:

* Option A: Direct, product costs.

* Incorrect. Direct costs are costs that can be traced directly to a specific product, such as direct materials and direct labor. Fixed manufacturing overhead is not a direct cost because it is spread across all units produced.

* Option B: Indirect product costs.

* Correct. Fixed manufacturing overhead costs (such as rent, depreciation, and utilities for the production facility) are indirect costs because they support the entire production process rather than a specific product. However, under absorption costing, they are still treated as product costs and allocated to inventory.

* IIA Reference: The IIA's guidance on cost allocation states that absorption costing assigns all manufacturing costs (including fixed overhead) to products. (IIA Practice Guide: Cost and Profitability Analysis)

* Option C: Direct period costs.

* Incorrect. Period costs are expensed in the period they occur, while absorption costing treats fixed manufacturing overhead as part of inventory (product cost) until sold.

* Option D: Indirect period costs.

* Incorrect. Fixed manufacturing overhead is not expensed immediately as a period cost under absorption costing; it is capitalized into inventory and expensed as Cost of Goods Sold (COGS) when the product is sold.

Thus, the verified answer is B. Indirect product costs.

364. Frage

Data regarding four different products manufactured by an organization are presented as follows. Direct material and direct labor are readily available from the respective resource markets. However, the manufacturer is limited to a maximum of 3,000 machine hours per month.

Units Produced per Machine Hour:

- A. 0
- B. 1
- C. Product D
- **D. 2**
- E. Product C
- F. Product A

- G. 3 The product that is the most profitable for the manufacturer in this situation is
- H. Product B

Antwort: D

Begründung:

When resources are limited, maximum profits achieved by maximizing the dollar contribution margin per limited or constraining factor. In this situation, machine hours are the constraining factor. Product B has a contribution margin per machine hour of US \$28 [4 x (US \$18 - \$11)], which is greater than that of Product A [3 x (US \$15 - \$7) = US \$24], Product C [2 x (US \$20 - \$10) = US \$20] or Product D [3 x (US \$25 - \$16) = US \$27].

365. Frage

Which of the following items represents a limitation with an impact the chief audit executive should report to the board?

- A. Available skills
- B. Reporting forms
- C. Audit procedures
- D. Available methods

Antwort: A

Begründung:

If the internal audit activity lacks the necessary skills to perform certain audits, this represents a limitation that could impair internal audit's ability to meet its responsibilities. The CAE must report such resource or competency limitations to the board.

Options A, B, and D (procedures, forms, or methods) may be adjusted internally, but they do not rise to the level of a significant limitation requiring board reporting. Skills gaps, however, directly impact audit coverage and effectiveness.

Reference:

IIA Standards - Standard 2030: Resource Management; Standard 2060: Reporting to Senior Management and the Board.

366. Frage

Under the "output" approach, gross domestic product (GDP) is measured as:

- A. Non-income charges or allocations + wages + rents + interest.
- B. Consumption expenditures + investment + government purchases + interest
- C. Non-income charges or allocations + wages + rents + interest + profits.
- D. Consumption expenditures + investment + government purchases + expenditures by foreigners.

Antwort: D

Begründung:

GDP is the total value of all goods and services produced in the U.S., regardless of the ownership of the means of production. GDP can be measured using an income or output (expenditures) approach. The output approach measures the amount spent to purchase the year's total output. Using this approach, GDP is calculated by adding consumption expenditures by households, investment expenditures by businesses, government purchases of goods and services, and expenditures by foreigners.

367. Frage

An organization that relies heavily on IT wants to contain the impact of potential business disruption to a period of approximately four to seven days. Which of the following business recovery strategies would most efficiently meet this organization's needs?

- A. A recovery strategy whereby a separate site has not yet been determined, but hardware has been reserved for purchase and data backups.
- B. A recovery strategy whereby a separate site has been secured and is ready for use, with fully configured hardware and real-time synchronized data
- C. A recovery strategy whereby a separate site has been secured and the necessary funds for hardware and data backups have been reserved.
- D. A recovery strategy whereby a separate site has been secured with configurable hardware and data backups.

Antwort: D

Begründung:

Business continuity planning (BCP) requires a recovery strategy that minimizes downtime and ensures that critical operations resume within the organization's desired recovery time objective (RTO).

* Since the organization wants to recover within four to seven days, it does not require an expensive real-time recovery site (hot site).

* The best strategy is a warm site: a pre-secured location with configurable hardware and data backups that can be activated within the required timeframe.

* (A) Incorrect - A recovery strategy whereby a separate site has not yet been determined, but hardware has been reserved for purchase and data backups.

* This is a cold site, requiring time for setup and hardware installation.

* It does not meet the four to seven-day recovery timeframe efficiently.

* (B) Incorrect - A recovery strategy whereby a separate site has been secured and is ready for use, with fully configured hardware and real-time synchronized data.

* This describes a hot site, which allows instant failover with real-time synchronization.

* While effective, it is costly and unnecessary for a four-to-seven-day recovery target.

* (C) Incorrect - A recovery strategy whereby a separate site has been secured and the necessary funds for hardware and data backups have been reserved.

* While a site has been secured, the absence of pre-configured hardware would delay recovery, making it an inefficient choice.

* (D) Correct - A recovery strategy whereby a separate site has been secured with configurable hardware and data backups.

* This describes a warm site, which is the best balance between cost and recovery efficiency.

* Configurable hardware and data backups ensure that operations can resume within four to seven days.

* IIA's GTAG (Global Technology Audit Guide) - Business Continuity and IT Disaster Recovery

* Recommends warm sites for recovery within a few days.

* ISO 22301 - Business Continuity Management Systems

* Defines recovery time objectives (RTOs) and site classifications (hot, warm, cold).

* COBIT Framework - IT Risk Management

* Guides organizations on cost-effective recovery site selection based on risk tolerance.

Analysis of Answer Choices: IIA References and Internal Auditing Standards:

368. Frage

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