

# IIA-CHAL-QISA関連試験 & IIA-CHAL-QISA試験



P.S. PassTestがGoogle Driveで共有している無料かつ新しいIIA-CHAL-QISAダンプ: <https://drive.google.com/open?id=112gtaYjirQVhTHonX2QdHTpo-7FV3Wm2>

一般的な教育トレーニングソフトウェアとは異なり、IIA-CHAL-QISA試験の質問では、学生がシミュレーション問題を提供するプラットフォームで20~30時間練習するだけでよい。IIA-CHAL-QISA試験に合格する自信があります。一部の労働者にとって、それはどれほど効率的か。時は金なりです。今日では効率にますます注意を払っています。適切な場所で時間を使い、低い時間で見返りに高いスコアを得る必要があります。IIA-CHAL-QISA最新の試験トレンドはこれを行うのに非常に良いです。

## 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"><li>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.</li></ul>
トピック 2	<ul style="list-style-type: none"><li>Essentials of Internal Auditing: This domain has topics such as foundations of internal auditing, independence a concept of governance and CSR,nd objectivity, Proficiency and Due Professional Care, QA, and Managing Risks. The domain covers describing the</li></ul>
トピック 3	<ul style="list-style-type: none"><li>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.</li></ul>

>> IIA-CHAL-QISA関連試験 <<

## 素敵なIIA-CHAL-QISA関連試験試験-試験の準備方法-ハイパスレートのIIA-CHAL-QISA試験

IIA-CHAL-QISA練習資料は、IIA-CHAL-QISA試験に簡単に合格するのに役立ちます。IIA-CHAL-QISAの学習資料に雇われたPassTest業界の専門家は、理解しにくいすべての専門用語を例、図などで説明しています。IIA-CHAL-QISAの実際のテストで使用されるすべての言語は非常にシンプルで理解しやすいものでした。IIA-CHAL-QISA学習教材を使用すると、プロの本の内容を理解していないことを心配する必要はありません。また、家庭教師のクラスに行くために高価な授業料を費やす必要はありません。Qualified Info Systems Auditor CIA Challenge ExamのIIA-CHAL-QISAテストエンジンは、研究のすべての問題を解決するのに役立ちます。

## IIA Qualified Info Systems Auditor CIA Challenge Exam 認定 IIA-CHAL-QISA 試験問題 (Q137-Q142):

### 質問 # 137

Which requirement should the chief audit executive consider when communicating results of the quality assurance and improvement program to the board of a large organization?

- A. The results of the external assessment should be discussed every seven years.
- B. The qualifications and independence of the internal assessment team should be discussed
- C. The rating conclusions and the impact from results of the external assessment should be explained
- D. The internal assessment results should be discussed once every five years

正解: C

解説:

When communicating the results of the quality assurance and improvement program (QAIP) to the board of a large organization, the chief audit executive (CAE) should explain the rating conclusions and the impact of the results from the external assessment. This ensures transparency and helps the board understand the effectiveness and areas for improvement in the internal audit function.

\* Rating Conclusions: These provide a summary of the overall quality and performance of the internal audit function.

\* Impact Explanation: Discussing the impact helps the board understand how the results affect the internal audit's ability to fulfill its responsibilities and improve its processes.

\* Transparency: Clear communication of these aspects helps build trust and provides a basis for informed decision-making by the board.

References:

\* "Internal Audit Quality Assurance and Improvement Program," which emphasizes the importance of explaining rating conclusions and impacts to the board.

### 質問 # 138

Which of the following statements best describes the difference between risk appetite and risk tolerance?

- A. Risk appetite refers to an organization's general level of acceptance, while risk tolerance is amore specific and subordinate concept
- B. There is no significant difference between the two terms
- C. Risk appetite refers to the degree of risk acceptance for a particular objective, while risk tolerance is one approach to risk management
- D. Risk appetite applies to specific objectives, while risk tolerance refers to an organization's general attitude toward risk.

正解: A

解説:

\* Definition of Risk Appetite: Risk appetite is the amount and type of risk an organization is willing to pursue or retain to achieve its objectives. It reflects the organization's overall approach to risk-taking and is typically articulated at the highest level of the organization.

### 質問 # 139

Which of the following is true of matrix organizations?

- A. A combination of product and functional departments allows management to utilize personnel from various functions.
- B. A unity-of-command concept requires employees to report technically, functionally, and administratively to the same manager.
- C. Authority, responsibility, and accountability of the units involved may vary based on the projects life, or the organization's culture.
- D. it is best suited for firms with scattered locations or for multi-line, large-scale firms.

正解: A

解説:

\* Matrix Organization Structure: In matrix organizations, employees report to both functional and product managers. This dual reporting structure allows the organization to efficiently use its personnel across different projects and functions.

- \* Advantages of Matrix Structure:
- \* Resource Utilization: Personnel from various functions can be utilized effectively across multiple projects, improving resource allocation and flexibility.
- \* Coordination and Communication: This structure enhances coordination and communication across different functional areas and projects.
- \* Unity-of-Command: Option A is incorrect because the unity-of-command principle is compromised in a matrix organization due to dual reporting lines.
- \* Authority and Accountability: Option C is correct to some extent but does not capture the primary benefit of resource utilization.
- \* Suitability: Option D refers to the best use cases for matrix structures, but option B provides a more comprehensive understanding of how matrix organizations function.

#### 質問 # 140

In which scenario might it be considered problematic for the chief audit executive (CAE) to provide assurance services over the payroll function?

- A. Prior to becoming the CAE, the CAE was the payroll manager.
- B. A couple of years ago, the CAE performed accounting functions for the payroll department.
- C. The CAE previously undertook a consulting assignment in that area to improve processes.
- D. The assurance review was initiated following issues identified during a consulting assignment requested by management.

正解: A

解説:

- \* Introduction:
- \* The independence and objectivity of the internal audit function are paramount, especially when the CAE has had prior involvement in the area under review.
- \* Scenario Analysis:
- \* Option A: Previous consulting assignments may raise concerns but do not inherently impair independence if managed correctly.
- \* Option B: A historical role in accounting functions is less problematic if sufficient time has passed and there is no ongoing influence.
- \* Option C: Having been the payroll manager presents a direct conflict of interest, compromising the CAE's objectivity.
- \* Option D: Reviews following consulting assignments are common practice and do not necessarily indicate a conflict.
- \* Conclusion:
- \* It is problematic for the CAE to provide assurance over payroll functions if they were previously the payroll manager, as this creates a clear conflict of interest and threatens audit objectivity.

#### 質問 # 141

Which of the following best demonstrates internal auditors performing their work with proficiency?

- A. Internal auditors work collaboratively with their engagement team.
- B. Internal auditors adhere to The IIA's Code of Ethics.
- C. Internal auditors complete a program of continuing professional development.
- D. Internal auditors meet with operational management at each phase of the audit process.

正解: C

解説:

Proficiency in internal auditing is not only about technical skills but also involves continuous education and staying updated with the latest practices and standards in the field.

Option D reflects the commitment to ongoing professional development, ensuring that internal auditors maintain and enhance their proficiency over time.

The Institute of Internal Auditors (IIA) emphasizes the importance of continuing professional development as a means to ensure auditors remain competent in their roles

#### 質問 # 142

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私たち全員が知っているように、私たちは現在、ますます競争に直面しています。IIA-CHAL-QISA試験は、競

**IIA-CHAL-QISA試験**: <https://www.passtest.jp/IIA/IIA-CHAL-QISA-shiken.html>

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