

적중율 좋은 IIA-CHAL-QISA 시험대비 인증 공부자료 시험덤프 공부



참고: DumpTOP에서 Google Drive로 공유하는 무료, 최신 IIA-CHAL-QISA 시험 문제집이 있습니다:
<https://drive.google.com/open?id=1Bp2qB5dwF-ZqtOj3QyEtUFejTSIj2gK8>

DumpTOP 는 완전히 여러분이 인증시험 준비와 안전한 시험패스를 위한 완벽한 덤프제공 사이트입니다.우리 DumpTOP의 덤프들은 응시자에 따라 ,시험 ,시험방법에 따라 알맞춤한 퍼펙트한 자료입니다.여러분은 DumpTOP 의 알맞춤 덤프들로 아주 간단하고 편하게 인증시험을 패스할 수 있습니다.많은 IIA-CHAL-QISA인증관련 응시자들은 우리 DumpTOP가 제공하는IIA-CHAL-QISA 문제와 답으로 되어있는 덤프로 자격증을 취득하셨습니다.우리 DumpTOP 또한 업계에서 아주 좋은 이미지를 가지고 있습니다.

비스를 제공해드려 아무런 걱정없이 IIA-CHAL-QISA시험에 도전하도록 힘이 되어드립니다. DumpTOP덤프를 사용하여 시험에서 통과하신 분이 전해주신 희소식이 DumpTOP 덤프품질을 증명해드립니다.

>> IIA-CHAL-QISA시험대비 인증공부자료 <<

최신버전 IIA-CHAL-QISA시험대비 인증공부자료 시험대비 덤프공부

지금 같은 상황에서 몇년간IIA IIA-CHAL-QISA시험자격증만 소지한다면 일상생활에서많은 도움이 될것입니다. 하지만 문제는 어떻게IIA IIA-CHAL-QISA시험을 간단하게 많은 공을 들이지 않고 시험을 패스할것인가이다? 우리 DumpTOP는 여러분의 이러한 문제들을 언제든지 해결해드리겠습니다. 우리의IIA-CHAL-QISA시험마스터방법은

바로 IT 전문가들이 제공한 시험 관련 최신 연구 자료들입니다. 우리 DumpTOP 여러분은 IIA-CHAL-QISA 시험 관련 최신 버전 자료들을 얻을 수 있습니다. DumpTOP을 선택함으로써 여러분은 성공도 선택한 것이라고 볼 수 있습니다.

IIA IIA-CHAL-QISA 시험요강:

주제	소개
주제 1	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.
주제 2	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.
주제 3	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

최신 CIA Challenge Exam IIA-CHAL-QISA 무료 샘플문제 (Q20-Q25):

질문 # 20

During an assurance engagement an internal auditor uses benchmarking research to support preparation of a report to stakeholders that contains significant findings about control deficiencies. Which of the following skills did the auditor demonstrate?

- A. Internal audit management
- B. Conflict negotiation.
- C. Persuasion and collaboration
- D. Critical thinking

정답: D

설명:

* Benchmarking Research: Utilizing benchmarking research to support the preparation of a report demonstrates the auditor's ability to analyze data, compare performance, and identify control deficiencies.

* Critical Thinking: This skill involves evaluating and interpreting data to make informed judgments and recommendations, which is essential for identifying significant findings and control deficiencies.

* Application in Auditing: Critical thinking helps auditors assess the effectiveness of controls and develop recommendations based on evidence and comparative analysis.

References:

* The role of critical thinking in internal auditing as emphasized by the IIA .

질문 # 21

Which of the following should be included in a company's year-end inventory valuation?

- A. Goods purchased by the company, free on board destination, that have not yet been received.
- B. Company goods for sale on consignment at a consignment shop
- C. Goods on consignment, which the company is trying to sell for its customers.
- D. Company goods that were sold during the year, free on board shipping point, that have been shipped but not yet received by the customer

정답: B

설명:

Year-end inventory valuation should include all goods owned by the company, regardless of their location.

This includes goods for sale on consignment at a consignment shop, as these items remain the property of the company until sold.

Goods sold FOB shipping point and goods purchased FOB destination that have not yet been received are not included, as ownership has transferred or not yet been acquired respectively. Goods on consignment that the company is trying to sell for others are also excluded because the company does not own them

질문 # 22

Which of the following could increase risks to the organization's control environment?

- A. Strong board of directors oversight.
- **B. Incentive-based compensation structures**
- C. Implementation of a fraud hotline
- D. Lower than average employee turnover.

정답: B

설명:

Incentive-based compensation can increase the risk of unethical behavior or fraudulent activities as employees might be tempted to manipulate results to achieve their performance targets.

This could undermine the control environment and lead to significant risks if not managed properly

질문 # 23

With regard to project management, which of the following statements about project crashing is true?

- A. It is an optimization technique where activities are performed in parallel rather than sequentially
- B. It involves a revaluation of project requirements and/or scope.
- **C. It is a compression technique in which resources are added to the project**
- D. It leads to an increase in risk and often results in rework.

정답: C

설명:

Project crashing is a schedule compression technique used in project management to shorten the project duration without changing the project scope. It involves adding additional resources to critical path activities to complete them faster. This method can lead to increased costs but aims to reduce the project timeline effectively. Crashing is often used when project deadlines are tight and time is more critical than budget.

질문 # 24

Which of the following is applicable to both a job order cost system and a process cost system?

- A. Costs are summarized in a production cost report for each department
- B. The unit cost can be calculated by dividing the total manufacturing costs for the period by the units produced during the period.
- **C. Three manufacturing cost elements are tracked: direct materials, direct labor, and manufacturing overhead.**
- D. Total manufacturing costs are determined at the end of each period.

정답: C

설명:

Both job order cost systems and process cost systems track three manufacturing cost elements: direct materials, direct labor, and manufacturing overhead. These cost elements are essential in calculating the total production cost and determining the cost per unit.

* Direct Materials: The raw materials directly used in the production of goods.

* Direct Labor: The wages of workers who are directly involved in manufacturing the products.

* Manufacturing Overhead: Indirect costs associated with production, such as utilities, maintenance, and depreciation of equipment.

References:

* "Cost Accounting: A Managerial Emphasis," which details the tracking of manufacturing costs in different costing systems .

질문 # 25

DumpTOP에는 전문적인 업계인사들이IIA IIA-CHAL-QISA시험문제와 답에 대하여 연구하여, 시험준비중인 여러분들한테 유용하고 필요한 시험가이드를 제공합니다. 만약DumpTOP의 제품을 구매하려면, 우리DumpTOP에서는 아주 디테일 한 설명과 최신버전 최고품질의자료를 즉적응율이 높은 문제와 답을제공합니다.IIA IIA-CHAL-QISA자료는 충분한 시험대비자료가 될 것입니다. 안심하시고 DumpTOP가 제공하는 상품을 사용하시고, 100%통과율을 확신합니다.

[illegible]

그리고 DumpTOP IIA-CHAL-QISA 시험 문제집의 전체 버전을 클라우드 저장소에서 다운로드할 수 있습니다:
<https://drive.google.com/open?id=1Bp2qB5dwf-ZqtOj3QyEtUFejTSlj2gK8>