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IIA-CIA-Part3 exam focuses on testing the candidate's understanding of essential business concepts and their application in the internal audit process. IIA-CIA-Part3 exam covers various topics, including strategic management, organizational behavior, finance and accounting, economics, and information technology. The objective of the exam is to evaluate the candidate's ability to apply these principles to perform effective internal audits and add value to the organization.

IIA-CIA-Part3 exam is a critical component of the certification process for internal auditors. It tests the candidate's understanding of business processes, financial management, and risk management frameworks. Passing IIA-CIA-Part3 Exam demonstrates that the candidate has the necessary knowledge and skills to provide valuable insights into the business operations of their organization. It is an essential step for internal auditors who want to advance their careers and increase their value to their organizations.

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Once you have practiced on our Business Knowledge for Internal Auditing test questions, the system will automatically memorize and analyze all your practice. You must finish the model test in limited time. There have a timer on the right of the interface. Once you begin to do the exercises of the IIA-CIA-Part3 test guide, the timer will start to work and count down. If you don't finish doing the exercises, all your exercises of the IIA-CIA-Part3 Exam Questions will be delivered automatically. Then the system will generate a report according to your performance. You will clearly know where you are good at or not. Then you can make your own learning plans based on the report of the IIA-CIA-Part3 test guide. Also, you will do more practices that you are not good at until you completely have no problem.

IIA Business Knowledge for Internal Auditing Sample Questions (Q287-Q292):

NEW QUESTION # 287

An organization contracted a third-party service provider to plan, design, and build a new facility. Senior management would like to transfer all of the risk to the builder. Which type of procurement contract would the organization use?

- A. Turnkey contract.
- B. Solutions contract.
- C. Service contract.
- D. Cost-plus contract.

Answer: D

NEW QUESTION # 288

Using an EOQ analysis (assuming a constant demand), it is determined that the optimal order quantity is 2,500. The company desires a safety stock of 500 units. A 5-day lead time is needed for delivery. Annual inventory holding costs equal 25% of the average inventory level. It costs the company US \$4 per unit to buy the product, which it sells for US \$8. It costs the company US \$150 to place a detailed order, and the monthly demand for the product is 4,000 units.

Total inventory ordering costs per year equal:

- A. US\$1,250
- B. US\$3,600
- C. US\$2,400
- D. US\$2,880

Answer: D

Explanation:

Total annual demand is 48,000 units (4,000 per month x 12). Hence, total annual ordering costs equal US \$2,880 [US \$150 cost per order x (48,000 units ÷ 2,500 EOQ)].

NEW QUESTION # 289

A forward contract involves:

- A. A commitment today to purchase a product on a specific future date at a price determined today.
- B. A commitment today to purchase a product on a specific future date at a price to be determined some time in the future.
- C. A commitment today to purchase a product only when its price increases above its current exercise price.
- D. A commitment today to purchase a product some time during the current day at its present price.

Answer: A

Explanation:

A forward contract is an executory contract in which the parties involved agree to the terms of a purchase and a sale, but

performance is deferred. Accordingly, a forward contract involves a commitment today to purchase a product on a specific future date at a price determined today.

NEW QUESTION # 290

A control for ensuring that the source code and the executable code for a program match is:

- A. Requiring program, system, and parallel testing of the code.
- **B. Recompiling source code into the production load library.**
- C. Authorizing programmer access to test libraries only.
- D. Verifying that the program move request is authorized.

Answer: B

Explanation:

Recompiling source code into the production load library ensures that the source and executable codes match because the executable code is created from the source code.

NEW QUESTION # 291

According to IIA guidance on IT, which of the following best describes a situation where data backup plans exist to ensure that critical data can be restored at some point in the future, but recovery and restore processes have not been defined?

- A. Cold recovery plan
- B. Warm recovery plan
- C. Hot recovery plan
- **D. Absence of recovery plan**




































Answer: D

NEW QUESTION # 292

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