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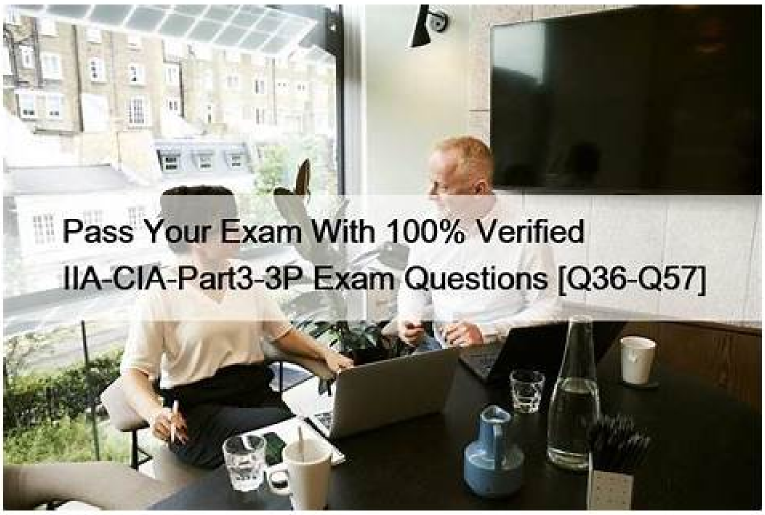

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IIA-CIA-Part3 Latest Dumps Sheet & IIA-CIA-Part3 Valid Test Objectives

The software is designed for use on a Windows computer. This software helps hopefuls improve their performance on subsequent attempts by recording and analyzing Business Knowledge for Internal Auditing (IIA-CIA-Part3) exam results. Like the actual IIA IIA-CIA-Part3 Certification Exam, Business Knowledge for Internal Auditing (IIA-CIA-Part3) practice exam software has a certain number of questions and allocated time to answer.

IIA Business Knowledge for Internal Auditing Sample Questions (Q256-Q261):

NEW QUESTION # 256
Maintenance cost at a hospital was observed to increase as activity level increased. The following data was gathered:
Activity Level -
Maintenance Cost
Month
Patient Days
Incurred
January
5,600
$7,900
February
7,100
$8,500
March
5,000
$7,400
April
6,500
$8,200
May
7,300
$9,100
June
8,000
$9,800
If the cost of maintenance is expressed in an equation, what is the independent variable for this data?

- A. Fixed cost.
- B. Total maintenance cost.
- C. Variable cost.
- D. Patient days.

Answer: D

NEW QUESTION # 257
A short-term bank loan will have a higher effective financing cost if it has which combination of characteristics?

- A. A 10% compensating balance and discount interest.
- B. A 20% compensating balance and regular interest
- C. A 20% compensating balance and discount interest
- D. A 10% compensating balance and regular interest.

Answer: C

Explanation:
The most costly combination of characteristics is a higher compensating balance and discount interest. The higher the compensating balance, the higher the portion of the loan funds that must be left on deposit with the lender. Hence, the interest paid is charged on a smaller amount of funds available to be used by the borrower, and the effective cost is higher. Also, discount interest is deducted from the loan funds in advance, resulting in a further increase in the effective financing cost.

NEW QUESTION # 258
Which of the following is true of bond financing, compared to common stock, when alJ other variables are equal?

- A. Lower shareholder control
- B. lower indebtedness
- C. Higher company earnings per share.
- D. Higher overall company earnings

Answer: C

Explanation:
When a company finances through bonds (debt) instead of issuing common stock (equity), it increases earnings per share (EPS) because bond financing does not dilute ownership, whereas issuing new stock does.
* Impact on Earnings Per Share (EPS):
* EPS formula: EPS=Net Income#Preferred DividendsNumber of Outstanding Shares\text{EPS} = \frac{\text{Net Income} - \text{Preferred Dividends}}{\text{Number of Outstanding Shares}} EPS=Number of Outstanding SharesNet Income#Preferred Dividends
* Since bond financing does not increase the number of shares outstanding, net income is distributed among fewer shareholders, increasing EPS.
* If the company issues more stock instead of bonds, EPS decreases because the same earnings are divided among more shares.
* Why Bond Financing Affects EPS Favorably:
* Interest on bonds is tax-deductible, reducing taxable income and increasing net profits.
* Unlike dividends, which are paid on common stock and reduce retained earnings, bondholders receive fixed interest payments that do not dilute equity ownership.
* A. Lower shareholder control: #
* Bondholders do not get voting rights, whereas issuing more stock reduces existing shareholders' control.
* This statement would be true for stock financing, not bond financing.
* B. Lower indebtedness: #
* Bonds increase a company's debt obligations, not reduce them.
* If a company uses stock financing instead of bonds, it avoids taking on debt.
* D. Higher overall company earnings: #
* While bonds increase EPS, they do not necessarily increase total earnings.
* The company must pay interest on bonds, which could reduce net income if not managed properly.
* IIA Standard 2110 (Governance): Ensures management selects financing strategies that align with financial stability.
* COSO ERM Framework - Financial Risk Management: Evaluates how financing choices impact shareholder value and risk exposure.
* IFRS & GAAP Accounting Standards on Debt vs. Equity Financing: Explain how bond financing increases EPS compared to issuing new shares.
Step-by-Step Justification:Why Not the Other Options?IIA References:

NEW QUESTION # 259
The practice of recording advance payments from customers as a liability is an example of applying the:

- A. Going concern assumption.
- B. Historical cost principle.
- C. Monetary unit assumption.
- D. Revenue recognition principle.

Answer: D

Explanation:
Recognition of revenue occurs when the flow of future economic benefits to the enterprise is probable and such benefits are reliably measurable. Recording advance payments as a li ability reflects a determination that the receipt of future economic benefits is not sufficiently certain to merit revenue recognition, given that the enterprise has not yet performed its obligations.

NEW QUESTION # 260
Which of the following statements regarding database management systems is not correct?

- A. Applications pass on the instructions for data manipulation which are then executed by the database management system.
- B. Database management systems handle data manipulation inside the tables, rather than it being done by the operating system itself in files.
- C. The data within the database management system can only be manipulated directly by the database management system administrator.
- D. The database management system acts as a layer between the application software and the operating system.

Answer: C

NEW QUESTION # 261
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