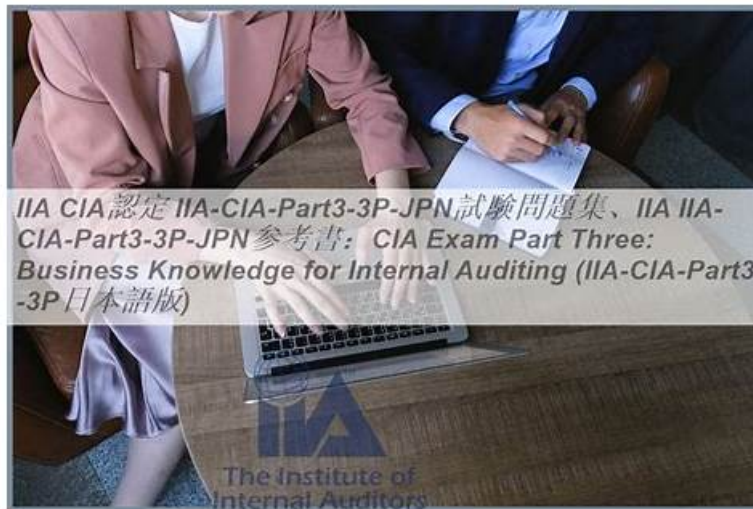


IIA-CIA-Part3勉強時間 & IIA-CIA-Part3最新試験情報



P.S. CertJukenがGoogle Driveで共有している無料かつ新しいIIA-CIA-Part3ダンプ: https://drive.google.com/open?id=17mrrRoTc_4Ie0SOhMf5WfQjSPyTyr1

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IIA-CIA-PART3（内部監査のビジネス知識）試験は、資格のある内部監査人としての地位を確立しようとしている個人に内部監査協会（IIA）が提供する認定プログラムです。この試験は、内部監査人のための世界的に認められた認定である認定内部監査人（CIA）プログラムの第3部です。IIA-CIA-PART3試験では、ビジネスプロセス、財務管理、情報技術、リスク管理に関する候補者の知識のテストに焦点を当てています。

IIA-CIA-PART3試験は、内部監査原則を実際のビジネスシナリオに適用する候補者の能力を評価するように設計されています。試験は100の複数選択の質問で構成され、英語で管理されています。候補者は試験を完了するのに2.5時間かかり、パッシングスコアは800ポイントのうち600ポイントです。この試験はコンピューターベースであり、世界中のピアソンピューテストセンターで撮影できます。

>> IIA-CIA-Part3勉強時間 <<

IIA-CIA-Part3最新試験情報、IIA-CIA-Part3日本語練習問題

概念、質問の種類、デザイナーのトレーニングなどの状況改革に応じて当社。最新のIIA-CIA-Part3試験トレンドは、多くの専門家や教授によって設計されました。IIA-CIA-Part3クイズ準備を使用する場合は、デモについて学ぶ機会があります。さまざまなテキストタイプと、デモでそれらにアプローチする最善の方法を認識することは非常に重要です。同時に、当社のIIA-CIA-Part3クイズトレンドは、お客様がIIA-CIA-Part3試験に合格するのを助けるために、クローズテストの機能とルールをまとめました。

IIA-CIA-PART3（内部監査のビジネス知識）認定試験は、ビジネスの洞察力と組織の運用の理解の分野における内部監査人の知識とスキルをテストするために設計されています。この認定は、内部監査人に専門能力開発と認定を提供するグローバルな組織である内部監査人研究所（IIA）によって提供されています。

IIA Business Knowledge for Internal Auditing 認定 IIA-CIA-Part3 試験問題 (Q443-Q448):

質問 # 443

Management of a bookkeeping company observed that the average time spent to perform identical tasks using a new software package decreases as the number of tasks performed increases. The following information on the use of the new software was

collected.

If this learning effect continues, what is the average time to perform each of the first eight tasks?

- A. 7.29 minutes.
- B. 5.90 minutes.
- C. 6.56 minutes.
- D. 8.1 minutes.

正解: A

解説:

Learning curves reflect the increased rate at which people perform tasks as they gain experience. The time required to perform a given task becomes progressively shorter. This technique is applicable only to the early stages of production or to any new task. One common assumption is that the cumulative average time per unit is reduced by a fixed percentage each time cumulative production is doubled. Based on the given data, this company has a 90% learning curve ($90\% \times 10 \text{ minutes} = 9 \text{ minutes}$, and $90\% \times 9 \text{ minutes} = 8.1 \text{ minutes}$). Accordingly, the cumulative average time to perform eight tasks is 7.29 minutes ($90\% \times 8.1 \text{ minutes}$).

質問 # 444

During an audit of the organization's annual financial statements, the internal auditor notes that the current cost of goods sold percentage is substantially higher than in prior years. Which of the following is the most likely explanation for this increase?

- A. Process to manufacture goods is more efficient.
- B. Labor productivity to produce goods is increasing.
- C. Write-off of inventory is increasing.
- D. Cost of raw material inventory items is decreasing.

正解: C

質問 # 445

Which of the following job design techniques would most likely be used to increase employee motivation through job responsibility and recognition?

- A. Job enlargement
- B. Job complicating
- C. Job enrichment
- D. Job rotation

正解: C

解説:

* Understanding Job Enrichment:

* Job enrichment is a job design technique that increases motivation by adding meaningful responsibilities, autonomy, and recognition to a job.

* It aligns with Herzberg's Two-Factor Theory, which suggests that responsibility and recognition are key motivators.

* How Job Enrichment Increases Employee Motivation:

* Increases Autonomy: Employees are given more decision-making power, leading to a stronger sense of ownership.

* Provides Recognition: Workers receive direct feedback and acknowledgment for their contributions.

* Encourages Skill Development: Employees handle more complex tasks, improving job satisfaction and career growth opportunities.

* Why Other Options Are Incorrect:

* A. Job complicating - Incorrect, as this is not a recognized job design technique; increasing job difficulty does not improve motivation.

* B. Job rotation - Incorrect, as job rotation involves shifting employees between different tasks to reduce monotony, but it does not necessarily increase job responsibility or recognition.

* D. Job enlargement - Incorrect, as job enlargement adds more tasks at the same skill level, increasing workload without necessarily improving responsibility or recognition.

* IIA's Perspective on Employee Motivation and Organizational Success:

* IIA Standard 2120 - Risk Management states that internal auditors should evaluate employee engagement strategies, including job design techniques.

* COSO ERM Framework emphasizes that motivated employees contribute to operational efficiency and organizational success.

IIA References:

- * IIA Standard 2120 - Risk Management & Employee Motivation
- * Herzberg's Two-Factor Theory - Motivation through Responsibility and Recognition
- * COSO ERM - Employee Engagement and Organizational Performance

Thus, the correct and verified answer is C. Job enrichment.

質問 # 446

Which of the following criteria would be most useful to a sales department manager in evaluating the performance of the manager's customer-service group?

- A. Employees should maintain a positive attitude when dealing with customers.
- B. The customer is always right.
- C. Customer complaints should be processed promptly.
- **D. All customer inquiries should be answered within 7 days of receipt.**

正解: D

解説:

A criterion that requires all customer inquiries to be answered within 7 days of receipt permits accurate measurement of performance. The quantitative and specific nature of the appraisal using this standard avoids the vagueness, subjectivity, and personal bias that may afflict other forms of personnel evaluations.

質問 # 447

An analytical model determined that on Friday and Saturday nights the luxury brands stores should be open for extended hours and with a doubled number of employees present; while on Mondays and Tuesdays costs can be minimized by reducing the number of employees to a minimum and opening only for evening hours Which of the following best categorizes the analytical model applied?

- A. Prolific.
- **B. Prescriptive.**
- C. Descriptive.
- D. Diagnostic.

正解: B

解説:

* Descriptive Analytics - Answers "What happened?" by summarizing past data.

* Diagnostic Analytics - Answers "Why did it happen?" by identifying causes of trends or issues.

* Prescriptive Analytics - Answers "What should we do?" by providing data-driven recommendations and optimal solutions for decision-making.

* Prolific Analytics - This is not a recognized category in standard analytics models.

* The model makes specific recommendations for store operations (extended hours, staffing adjustments).

* It optimizes resource allocation based on demand patterns.

* It goes beyond identifying past trends (descriptive) or diagnosing causes (diagnostic) and provides actionable solutions.

* A. Descriptive - Would only summarize sales data but not suggest changes.

* B. Diagnostic - Would explain why luxury stores see higher traffic on weekends but would not recommend actions.

* D. Prolific - Not a standard analytics category.

* IIA's GTAG on Data Analytics - Describes prescriptive analytics as the highest level of business intelligence, driving decision-making.

* COSO's Enterprise Risk Management (ERM) Framework - Encourages data-driven decision-making using prescriptive models.

* COBIT 2019 on IT Governance - Recommends leveraging prescriptive analytics for operational efficiency.

Types of Analytical Models in Business Intelligence: Why Prescriptive Analytics is the Best Choice? Why Not the Other Options? IIA References: # Final Answer: C. Prescriptive.

質問 # 448

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