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IIA Practice of Internal Auditing Sample Questions (Q358-Q363):

NEW QUESTION # 358

In which of the following situations would it be most appropriate to employ the services of a forensic specialist?

- A. Investigation of ghost employees in a large business.
- **B. Detection of unauthorized changes to source documents.**
- C. Verification of fixed assets in a manufacturing company.
- D. Review for misapplication of general computer controls over accounts receivable.

Answer: B

Explanation:

Section: Volume A

NEW QUESTION # 359

When conducting a performance appraisal of an internal auditor who has been a below-average performer, it is not appropriate to:

- A. Use objective, impartial language.
- B. Notify the internal auditor of the upcoming appraisal several days in advance.
- **C. Use generalizations.**
- D. Document the appraisal.

Answer: C

NEW QUESTION # 360

When using cost-volume-profit analysis, which of the following will increase operating income once the break-even point has been reached?

- A. Gross margin per unit for each additional unit sold
- **B. Contribution margin per unit for each additional unit sold.**
- C. Variable costs per unit for each additional unit sold.
- D. Fixed costs per unit for each additional unit sold.

Answer: B

Explanation:

Contribution Margin: Contribution margin is the amount by which the sales price of a product exceeds its variable costs. After reaching the break-even point, each additional unit sold contributes directly to operating income.

Cost-volume-profit (CVP) analysis, which highlights the role of contribution margin in determining profitability.

Operating Income: At the break-even point, fixed costs are covered, so additional units sold increase operating income by the contribution margin per unit.

Fixed Costs: Fixed costs per unit (option A) do not change with additional units sold.

Variable Costs: Variable costs per unit (option B) remain constant and are deducted from sales price to calculate contribution margin.

Gross Margin: Gross margin per unit (option D) includes fixed costs and is less directly relevant than the contribution margin.

NEW QUESTION # 361

According to IIA guidance, which of the following actions should the internal auditor take immediately after having considered fraud scenarios and identified and prioritized fraud risks?

- A. Research frauds that have occurred in similar organizations
- B. Follow protocol for internal reporting and investigating fraud allegations
- C. Incorporate the fraud risk assessment into the engagement plan
- **D. Determine which controls if any are in place to mitigate the fraud risks**

Answer: D

Explanation:

After considering fraud scenarios and identifying and prioritizing fraud risks, the next immediate action for the internal auditor is to determine which controls are in place to mitigate those risks. This step involves assessing the effectiveness of existing controls and identifying any gaps where controls may be insufficient or absent. Understanding the control environment is crucial for developing a comprehensive fraud risk assessment and ensuring that appropriate measures are in place to prevent and detect fraud.

Reference:

Institute of Internal Auditors (IIA), Practice Guide - Internal Auditing and Fraud.

NEW QUESTION # 362

Which of the following is not relevant when developing recommendations for inclusion in audit reports?

- **A. Timing of follow-up.**
- B. Cost of implementation.
- C. Underlying causes.
- D. Feasibility.

Answer: A

Explanation:

Section: Volume B

NEW QUESTION # 363

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