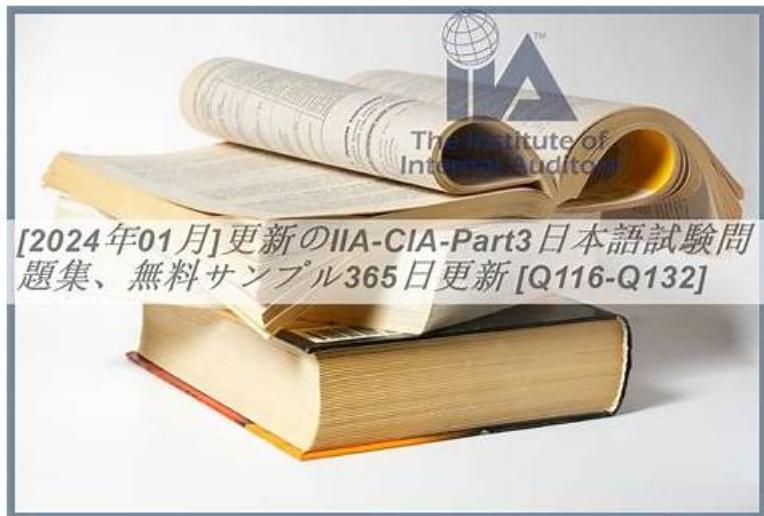# 実用的-素晴らしいIIA-CIA-Part3勉強時間試験-試験の準備方法IIA-CIA-Part3復習過去問

さらに、JPNTest IIA-CIA-Part3ダンプの一部が現在無料で提供されています：https://drive.google.com/open?id=1BTyDW1xoA__G6XpBkAQvZTz8pgE2XQwO

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IIA-CIA-Part3試験は、ビジネス知識と原則を内部監査の実践に適用する能力を評価するCIA認定プロセスの重要なコンポーネントです。この試験は、組織構造、財務および管理会計、経済学、統計学、リスク管理、およびガバナンス原則など、広範なトピックをカバーしています。試験の目的は、これらの概念と原則が組織内部監査の役割にどのように関連しているかを評価することです。

>> IIA-CIA-Part3勉強時間 <<

IIA IIA-CIA-Part3復習過去問 & IIA-CIA-Part3試験対策

IIA-CIA-Part3テストガイドは、時間の無駄を避けるために、できるだけ早くこれらの資料を学習できることを保証できます。Business Knowledge for Internal Auditing Study Questionは、不明瞭な概念を簡素化することにより、学習方法を最適化するのに役立ちます。IIA-CIA-Part3試験問題は、アフターサービスを完璧にするための努力をspareしみません。

IIA Business Knowledge for Internal Auditing 認定 IIA-CIA-Part3 試験問題 (Q400-Q405):

質問 # 400
According to IIA guidance, which of the following steps are most important for an internal auditor to perform when evaluating an organization's social and environmental impact on the local community?
1. Determine whether previous incidents have been reported, managed, and resolved.
2. Determine whether a business contingency plan exists.
3. Determine the extent of transparency in reporting.
4. Determine whether a cost/benefit analysis was performed for all related projects.

- A. 1 and 3.
- B. 1 and 4.
- C. 2 and 4.

- D. 2 and 3.

正解：A

質問＃401

An internal auditor reviews a data population and calculates the mean, median, and range. What is the most likely purpose of performing this analytic technique?

- A. To determine whether duplicates in the data inflate the range.
- B. To identify whether the population contains outliers.
- C. To inform the classification of the data population.
- D. To determine the completeness and accuracy of the data.

正解：B

質問＃402

An internal auditor was asked to review an equal equity partnership In one sampled transaction Partner A transferred equipment into the partnership with a self-declared value of $10,000 and Partner B contributed equipment with a self-declared value of $15 000 The capital accounts of each partner were subsequently credited with S12,500. Which of the following statements is true regarding this transaction?

- A. The capital accounts of the partners should be increased by the fair market value of their contribution
- B. The capital accounts of the partners should be increased by the original cost of the contributed equipment.
- C. No action is needed as the capital account of each partner was increased by the correct amount
- D. The capital accounts should be increased using a weighted average based on the current percentage of ownership

正解：A

質問＃403

In computing the loss per share of ordinary shares, cumulative preference dividends not earned should be:

- A. Added to the loss for the year.
- B. Deducted from income in the year paid.
- C. Deducted from the loss for the year.
- D. Added to income in the year paid.

正解：A

解説：
When preference shares are cumulative, the dividend, whether earned or not, is deducted from profit or loss from continuing operations and profit or loss, or added to any loss for the year, in computing earnings or loss. When preference shares are noncumulative, an adjustment is made for dividends declared. If the dividend is cumulative only if earned, no adjustment is necessary except to the extent of available income: that is, the preference dividends accumulate only to the extent of profit or loss.

質問＃404

A large hospital has an existing contract with a vendor in another country to provide software support and maintenance of the hospital's patient records information system. From the hospital management's perspective, which of the following controls would be most effective to address privacy risks related to this outsourcing arrangement