

IIA IIA-CIA-Part3 Questions Exam Study Tips And Information



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IIA-CIA-Part3 (Business Knowledge for Internal Auditing) Certification Exam is a globally recognized certification program designed for internal auditors who want to enhance their knowledge of business operations and gain a deeper understanding of the internal audit process. IIA-CIA-Part3 Exam covers a range of topics, including financial management, strategic planning, risk management, and corporate governance. It is an essential certification for professionals who wish to advance their careers in internal auditing.

Understand the Questions

It is important to understand each question carefully before answering it as many a times candidates answer wrong just because they didn't understand what was being asked. You can take as much time as you want to read the question carefully and then answer it. Remember, there is no negative marking so do not hesitate in attempting each and every question and make sure you attempt it right. If you have **IIA CIA Part 3 exam dumps**, you are ready to start your preparation for the exam. Manually computational authorize theoretical selected levels for default processor permitted automatically downloading of installing accounting environment with monthly actual billed codes delay.

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IIA Business Knowledge for Internal Auditing Sample Questions (Q422-Q427):

NEW QUESTION # 422

The basic formula for the Black-Scholes Option Pricing Model essentially refers to the difference between the expected present value of the final stock price and the present value of the exercise price.

An entity wishes to price a call option written on a nondividend-paying stock using the Black-Scholes Option Pricing Model. The current stock price is US \$50, the exercise price is US \$48. The risk-free interest rate is 5.0%, the option expires in 1 year, and the cumulative probabilities used to calculate the present values of the final stock price and the exercise price are 65 and 58 respectively. If the value of e^{-rt} is .9512, the current value of the call option is:

- A. US \$2.00 Answer
- B. US \$4.66
- C. US \$4.02
- **D. US \$6.02**

Answer: D

Explanation:

C is the current value of a call option with time t in years until expiration, S is the current stock price. $N(d_1)$ is the cumulative probability that a deviation less than d_1 will occur in a standardized normal distribution [$N(d_1)$ is an area to the left of d_1 under the curve for the standard normal distribution], E is the call's exercise price. e is a constant approximately 2.7183, and r is the annualized continuous risk-free rate of return. Thus, the value of the call is:

NEW QUESTION # 423

Six months after a disgruntled systems programmer was fired and passwords disabled, the company's mainframe computer was brought to a halt when it suddenly erased all of its own files and software. The most likely way the programmer accomplished this was by:

- A. Having an accomplice in the computer center.
- **B. Implanting a virus in the operating system and executing it via a back door.**
- C. Planting a computer virus through the use of telephone access.
- D. Returning to the computer center after 6 months.

Answer: B

Explanation:

Viruses are a form of computer sabotage. They are programs hidden within other programs that have the capacity to duplicate themselves and infect other systems. Sharing of storage media or participation in computer networks creates exposure to viruses. Viruses may result in actions ranging from harmless pranks to erasure of files and programs. A back door is a shortcut created in an operating system that permits a programmer simple access to the system.

NEW QUESTION # 424

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 rotation
- C. Job complicating
- **D. Job enrichment**

Answer: D

NEW QUESTION # 425

Which of the following authentication controls combines what a user knows with the unique characteristics of the user respectively?

- A. Fingerprint and voice recognition
- B. Password and token
- C. Voice recognition and token.
- **D. Password and fingerprint.**

Answer: D

