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IIA Business Knowledge for Internal Auditing Sample Questions (Q42-Q47):

NEW QUESTION # 42
When auditing the account receivables for the first time, an internal auditor noted that the finance team had not-over many accounting periods-reviewed the accounts receivables for debts that could no longer be collected. How should the auditor proceed?

- A. Document the finding and conclude that no immediate action is warranted, as bad debt allowances are merely estimates
- B. Escalate the finding to the board, due to the significance of the risk
- C. Recommend that management review the receivables for debts that can no longer be collected and remove them from the cash flow statement
- D. Recommend that management review the receivables for debts that can no longer be collected and write them off

Answer: D

Explanation:
Best practice and accounting standards require that receivables unlikely to be collected be written off to avoid overstating assets. Internal audit should recommend that management review the receivables and write off uncollectible debts accordingly.
Option A (escalation to the board) is premature; it should first be addressed with management. Option B (removing from cash flow statement) is not correct because write-offs affect the balance sheet and income statement, not just cash flows. Option D ignores a material risk of misstated financial statements.
Reference:
IIA Standards - Standard 2410: Criteria for Communicating; Accounting best practices for doubtful accounts.

NEW QUESTION # 43
What is the number of production runs per year of computer chairs that would minimize the sum of carrying and setup costs for the coming year?

- A. 0
- B. 1
- C. 2
- D. 3

Answer: B

Explanation:
The EOQ minimizes the sum of carrying and setup costs. The EOQ is the amount at which carrying costs are equal to setup casts.
Thus, plugging the data into the EOQ formula results in the following:
Thus, if each lot consists of 1,000 units, five production runs per year are needed to meet the 5,000-unit demand. At this level, setup costs will total US $5,000 5 x $1,000). Carrying costs will also equal US $5,000 10 per unit carrying cost average inventory of 500 units).
Accordingly, total costs are minimized at US $10,000. Jed Ryerson Computer Furniture, Inc. RCF) manufactures a line of office computer chairs. The annual demand for the chairs is estimated to be 5,000 units. The annual cost tic. hold one unit in inventory is US $10 per year, and the cost to initiate a production run is US $1,000. There are no computer chairs on hand, and RCF has scheduled four equal production runs of computer chairs for the coming year, the first of which is to be run immediately. RCF has 250 business days per year, sales occur uniformly throughout the year, and production start-up is within one day. RCF is considering using the following formula for determining the economic order quantity EOQ):
If: A = cast to initiate a production run per purchase order D = annual unit demand K = cost of carrying one unit per year

NEW QUESTION # 44
Which of the following is classified as a product cost using the variable costing method?
Direct labor costs.
Insurance on a factory.
Manufacturing supplies.
Packaging and shipping costs.

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

Answer: D

Explanation:
Comprehensive and Detailed In-Depth Explanation:
Under the variable costing method, only costs that vary directly with production volume are treated as product costs. This includes direct labor costs (the wages of employees directly involved in manufacturing) and manufacturing supplies (materials consumed during production). Insurance on a factory is a fixed overhead cost, and packaging and shipping costs are typically considered period costs or selling expenses, as they are incurred after production. Therefore, options 1 and 3 correctly represent product costs under variable costing.

NEW QUESTION # 45
Which of the following scenarios best illustrates a spear phishing attack?

- A. Many users of a social network service received fake notifications of e unique opportunity to invest in a new product.
- B. A person posing as a representative of the company's IT help desk called several employees and played a generic prerecorded message requesting password data.
- C. A person received a personalized email regarding a golf membership renewal, and he click a hyperlink to enter his credit card data into a fake website
- D. Numerous and consistent attacks on the company's website caused the server to crash and service was disrupted.

Answer: C

Explanation:
* Understanding Spear Phishing Attacks:
* Spear phishing is a targeted cyberattack where attackers send personalized emails to trick individuals into providing sensitive data (e.g., passwords, financial information).
* Unlike regular phishing, which casts a wide net, spear phishing is highly customized and often appears to come from a trusted source.
* Why Option C Is Correct?
* The scenario describes a highly personalized email (related to a golf membership) that tricks the recipient into clicking a malicious hyperlink and entering sensitive data.
* This matches the definition of a spear phishing attack, where an attacker tailors a scam specifically for an individual.
* IIA GTAG 16 - Data Analytics and ISO 27001 emphasize the need for security awareness training to mitigate such threats.
* Why Other Options Are Incorrect?
* Option A (Website attack causing a server crash):
* This describes a Denial-of-Service (DoS) attack, not spear phishing.
* Option B (Generic recorded message requesting password data):
* This is vishing (voice phishing), not spear phishing. Spear phishing relies on personalized emails.
* Option D (Fake social media investment opportunity):
* This describes mass phishing, which targets multiple users, unlike spear phishing, which is highly targeted.
* Spear phishing is a targeted attack that uses personal details to deceive individuals, making option C the best choice.
* IIA GTAG 16 and ISO 27001 emphasize cybersecurity awareness to prevent such attacks.
Final Justification:IIA References:
* IIA GTAG 16 - Data Analytics in Cybersecurity Audits
* ISO 27001 - Cybersecurity Best Practices
* NIST SP 800-61 - Incident Response Guidelines for Phishing Attacks

NEW QUESTION # 46
In the years after the mind-service point of a depreciable asset which of the following depreciation methods will result in the highest depreciation expense?

- A. Declining balance
- B. Sum of the years' digits
- C. Double-declining balance

- D. Straight line

Answer: B

NEW QUESTION # 47

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