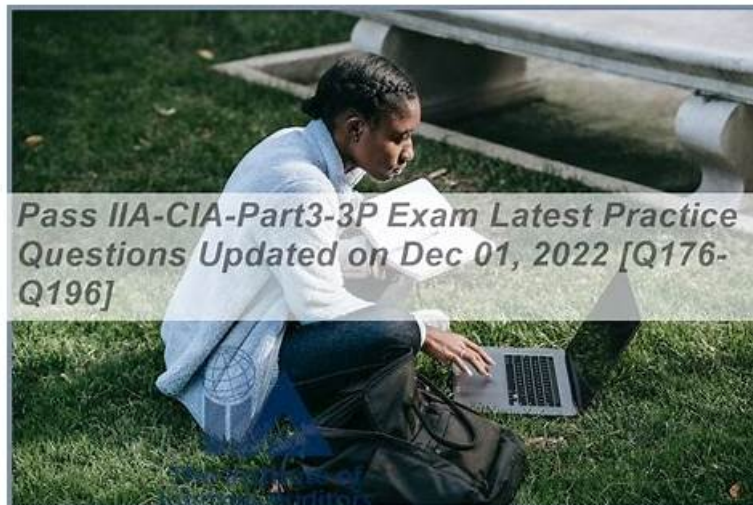


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## **IIA Business Knowledge for Internal Auditing Sample Questions (Q326-**

## Q331):

### NEW QUESTION # 326

In calculating diluted earnings per share when an entity has convertible bonds outstanding, the weighted- average number of ordinary shares outstanding must be <List A> to adjust for the conversion feature of the bonds, and the profit attributable to ordinary shareholders must be <List B> by the amount of interest expense on the bonds, net of tax. List A List B

- A. Increased Increased
- B. Decreased Decreased
- C. Decreased Increased
- D. Increased Decreased

**Answer: A**

Explanation:

The weighted-average number of ordinary shares outstanding must be increased to reflect the shares into which the bonds could be converted. Also, the effect of the bond interest on profit attributable to ordinary shareholders profit after subtracting preference dividends) must be eliminated. In this way, diluted earnings per share is calculated as if the bonds had been converted into ordinary shares as of the start of the year.

### NEW QUESTION # 327

What security feature would identify a legitimate employee using her own smart device to gain access to an application run by the organization?

- A. Obtaining written assurance from the employee that security policies and procedures are followed.
- B. Introducing a security question known only by the employee.
- C. Using a jailbroken or rooted smart device feature.
- D. Using only smart devices previously approved by the organization.

**Answer: C**

### NEW QUESTION # 328

Which of the following is considered to be a server in a local area network (LAN)?

- A. The cabling that physically interconnects the nodes of the LAN.
- B. A device that stores program and data files for users of the LAN.
- C. A workstation that is dedicated to a single user on the LAN.
- D. A device that connects the LAN to other networks.

**Answer: B**

Explanation:

A file server is a computer in a network that operates as a librarian. It stores programs and data files for users of the LAN and manages access to them.

### NEW QUESTION # 329

What relationship exists between decentralization and the degree, importance, and range of lower-level decision making?

- A. Direct relationship.
- B. Intrinsic relationship.
- C. Mutually exclusive relationship.
- D. Inverse relationship.

**Answer: A**

### NEW QUESTION # 330

An internal auditor for a pharmaceutical company is planning a cybersecurity audit and conducting a risk assessment. Which of the following would be considered the most significant cyber threat to the organization?

- A. A denial-of-service attack that prevents access to the organization's website.
- B. Cybercriminals hacking into the organization's time and expense system to collect employee personal data.
- **C. Hackers breaching the organization's network to access research and development reports**
- D. A hacker accessing the financial information of the company

**Answer: C**

Explanation:

When conducting a cybersecurity risk assessment, an internal auditor must evaluate the most significant threats based on their potential impact on the organization. In the pharmaceutical industry, intellectual property (IP), such as research and development (R&D) data, is one of the most valuable and sensitive assets.

\* (A) Cybercriminals hacking into the organization's time and expense system to collect employee personal data: While the loss of employee personal data is a serious concern due to privacy and regulatory implications (e.g., GDPR, CCPA), it does not pose as critical a threat as the loss of proprietary pharmaceutical research.

\* (B) Hackers breaching the organization's network to access research and development reports (Correct Answer): R&D reports contain proprietary drug formulas, clinical trial results, and patent-pending innovations, making them highly valuable to competitors and cybercriminals. A breach could lead to intellectual property theft, financial losses, loss of competitive advantage, and regulatory non-compliance (e.g., FDA, EMA requirements). This is considered the most significant threat because:

\* It could result in billions of dollars in lost revenue.

\* Competitors or state-sponsored hackers could exploit stolen research.

\* It could disrupt drug development and approval processes.

\* (C) A denial-of-service (DoS) attack that prevents access to the organization's website: While DoS attacks can damage an organization's reputation and disrupt operations, they generally do not cause the same level of financial or strategic harm as the loss of critical R&D data. Most organizations have cybersecurity measures (e.g., load balancers, CDNs) to mitigate DoS risks.

\* (D) A hacker accessing the financial information of the company: Unauthorized access to financial data can be serious, leading to fraud or reputational damage. However, publicly traded companies already disclose much of their financial data, and financial breaches typically have a lower long-term impact compared to intellectual property theft.

\* IIA Global Technology Audit Guide (GTAG) 15: Information Security Governance: Recommends that internal auditors prioritize risks that impact strategic assets, such as intellectual property.

\* IIA Standard 2120 - Risk Management: Requires internal auditors to evaluate the organization's risk management processes, emphasizing risks with significant financial and operational consequences.

\* IIA Practice Advisory 2110-2: Assessing the Adequacy of Risk Management Processes: Highlights that internal auditors must identify risks that could threaten the organization's long-term objectives, such as IP theft.

\* COSO ERM Framework: Encourages prioritization of risks that have high impact on an organization's value and strategic objectives, such as cyber threats to proprietary research.

Analysis of Each Option: IIA References: Conclusion: Given the pharmaceutical industry's reliance on proprietary R&D, a breach compromising research reports represents the most significant cyber threat.

Therefore, option (B) is the correct answer.

## NEW QUESTION # 331

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