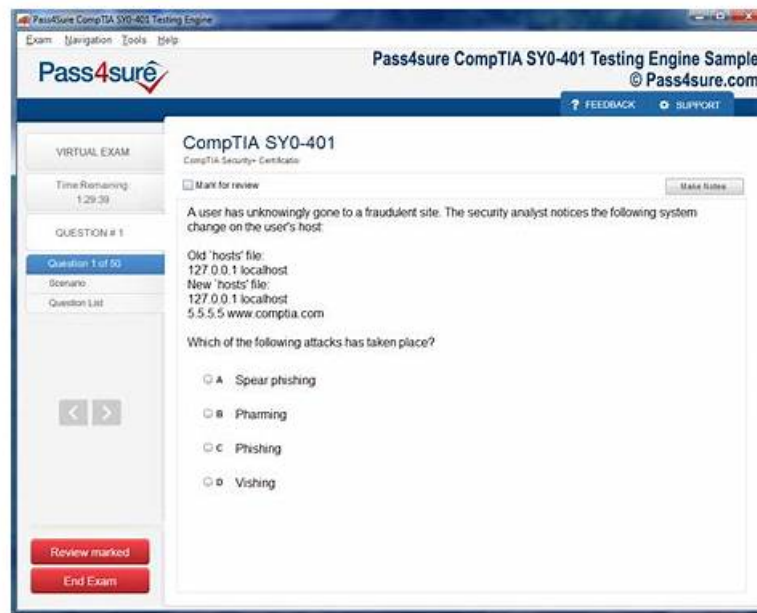


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IIA Business Knowledge for Internal Auditing Sample Questions (Q114-Q119):

NEW QUESTION # 114

Which of the following is not a potential area of concern when an internal auditor places reliance on spreadsheets developed by users?

- A. Ability to meet user needs.
- B. Hidden data columns or worksheets.

- C. Increasing complexity over time.
- D. Interface with corporate systems.

Answer: A

NEW QUESTION # 115

On February 1, Year 1, a computer software firm agrees to program a software package.

Twelve payments of US \$1 0.000 on the first of each month are to be made, with the first payment March 1, Year 1. The software is accepted by the client June 1, Year 2. How much Year 1 revenue should be recognized?

- A. US \$110.01,0
- B. US \$120.000
- C. US \$100.000
- **D. US \$0**

Answer: D

Explanation:

Recognition of an element of financial statements income, which includes revenue and gains) requires that two criteria be met. It must be probable that any future economic benefit associated with the item will flow to or from the entity, and the cost or value of the item must be measurable with reliability. The usual procedures for income recognition. e.g., that income be earned, reflect these criteria.

Thus, income is recognized when an increase in future economic benefits is associated with an increase in an asset or a decrease in a liability. However, the entity has not substantially completed what it must do to be entitled to the benefits represented by the advance payment, and the receipt of future economic benefits is not sufficiently certain to merit income recognition.

Accordingly, a liability should be recognized because the entity has a current obligation arising from a past event that will require an outflow of economic benefits, that is, to deliver the software or to refund the customer's money. Thus, a liability for US \$100,000 and revenue of US \$0 should be recognized for Year I NOTE: This analysis assumes that the sale of the software is a sale either of goods or of services for which the appropriate conditions have not been met. Under IRS 18, Revenue Recognition, revenue is recognized for a sale of goods when the entity has transferred the significant risks and rewards of ownership, the entity has neither continuing managerial involvement to a extent associated with ownership nor effective control over the goods, the amount can be reliably measured, it is probable that the economic benefits will flow to the entity, and transaction costs can be reliably measured. For a sale of services, revenue is recognized when revenue can be reliably measured, it is probable that the economic benefits will flow to the entity, the stage of completion can be reliably measured, and the costs incurred and the costs to complete can be reliably measured.

NEW QUESTION # 116

Countries X and Y both have freely floating exchange rate systems and an active trading relationship.

If incomes [List A] in country X while all other factors remain unchanged, then the currency of country X will tend to [List B] relative to the currency of country Y.

List A

List B

Rise

Remain constant

Rise

Depreciate

Fall

Depreciate

Remain constant

Appreciate

Answer:

Explanation:

pending

A. B. C. D.

NEW QUESTION # 117

An internal auditor discusses user-defined default passwords with the database administrator. Such passwords will be reset as soon as the user logs in for the first time, but the initial value of the password is set as "123456." Which of the following are the auditor and the database administrator most likely discussing in this situation?

- A. Whether it would be more secure to replace numeric values with characters.
- **B. What happens in the period between the creation of the account and the password change.**
- C. Whether users should be trained on password management features and requirements.
- D. What happens in the situations where users continue using the initial password.

Answer: B

Explanation:

The discussion between the internal auditor and the database administrator is most likely centered around the security risk present in the period between account creation and password change. When a system generates a default password such as "123456," it introduces a temporary vulnerability until the user changes it.

* Understanding Default Password Security Risks:

* Default passwords, especially predictable ones (e.g., "123456"), pose a security threat because they are easy to guess.

* If an unauthorized user gains access before the legitimate user changes the password, data confidentiality and integrity may be compromised (IIA GTAG - Global Technology Audit Guide).

* Evaluating the Window of Exposure:

* The primary concern is the time between account creation and password reset.

* During this time, an attacker could exploit the default password to gain unauthorized access to sensitive systems.

* Why Other Options Are Less Relevant:

* Option A (Replacing numbers with characters) - While this improves security, it does not directly address the risk of an attacker exploiting the default password before the user resets it.

* Option B (Users continuing to use the initial password) - This is a security issue, but it is mitigated by requiring a password reset upon first login. The primary concern is the time before the reset happens.

* Option D (User training on password management) - While training is crucial for long-term security, it does not directly address the immediate vulnerability of default passwords before they are changed.

* IIA Global Technology Audit Guide (GTAG) 16: Data Management and Security

* IIA Standard 2110 - Governance: Recommends addressing IT security risks, including credential management.

* IIA Practice Advisory 2130.A1-1: Internal auditors should assess whether management has identified, assessed, and mitigated IT security risks, such as weak authentication practices.

Step-by-Step Analysis: Relevant IIA References:

NEW QUESTION # 118

An organization suffered significant damage to its local file and application servers as a result of a hurricane.

Fortunately, the organization was able to recover all information backed up by its overseas third-party contractor. Which of the following approaches has been used by the organization?

- A. Application management
- **B. Data center management**
- C. Systems integration
- D. Managed security services

Answer: B

Explanation:

The organization suffered significant damage to its local file and application servers due to a hurricane but managed to recover all backed-up information through its overseas third-party contractor. This scenario highlights the management of data storage, backup, and recovery processes, which are critical components of data center management.

Definition of Data Center Management:

Data center management refers to the administration and control of data storage, backup, recovery, and overall infrastructure to ensure business continuity and disaster recovery (BC/DR).

As per the IIA's Global Technology Audit Guide (GTAG) on Business Continuity Management (BCM), organizations must have robust backup strategies to mitigate risks from natural disasters.

Third-Party Backup and Recovery:

The fact that the organization recovered data from an overseas third-party contractor aligns with offsite data backup and disaster recovery planning, which falls under data center management.

According to IIA Practice Guide: Auditing Business Continuity and Disaster Recovery, organizations should store critical data at

geographically dispersed locations to mitigate disaster risks.

Why Not Other Options?

A). Application Management - This pertains to managing software applications throughout their lifecycle but does not focus on disaster recovery.

C). Managed Security Services - While third-party security services protect against cyber threats, they do not specifically cover data backup and recovery.

D). Systems Integration - This deals with connecting different IT systems, not managing backup and recovery.

IIA GTAG (Global Technology Audit Guide) - Business Continuity Management IIA Practice Guide: Auditing Business Continuity and Disaster Recovery IIA Standard 2110 - Governance: Ensuring IT Governance Supports Business Continuity Step-by-Step Justification: IIA References: Thus, the correct and verified answer is B. Data center management.

NEW QUESTION # 119

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