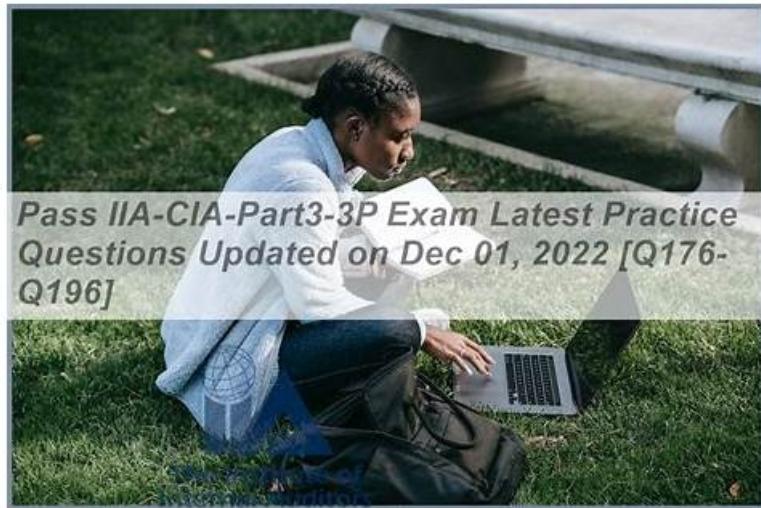


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IIA Business Knowledge for Internal Auditing Sample Questions (Q414-Q419):

NEW QUESTION # 414

Value engineering is:

- A. A systematic approach to assessing all aspects of cost buildup for a product.
- B. An element of a marketing mix strategy.
- C. A policy of seeking continuous improvement in all phases of company activities.

- D. A method of determining prices based on a cost determination.

Answer: A

Explanation:

Value engineering is a means of reaching targeted cost levels. It is a systematic approach to assessing all aspects of the value chain cost buildup for a product: R&D, design of products, design of processes, production, marketing, distribution, and customer service. The purpose is to minimize costs without sacrificing customer satisfaction.

NEW QUESTION # 415

Which of the following is an example of a physical control?

- A. Performing business continuity and disaster recovery planning
- B. Keeping an offsite backup of the organization's critical data
- C. Establishing a physical security policy and promoting it throughout the organization
- D. Providing fire detection and suppression equipment

Answer: D

Explanation:

A physical control is a security measure designed to protect assets, facilities, and personnel from physical threats such as fire, theft, or unauthorized access. Fire detection and suppression equipment (e.g., fire alarms, sprinklers, extinguishers) directly protects physical assets, making it a clear example of a physical control.

- * (A) Providing fire detection and suppression equipment. #
- * Correct. This is a direct physical security control that helps mitigate fire risks by detecting and suppressing fires.
- * IIA GTAG "Physical Security and IT Asset Protection" identifies fire detection as an essential physical security measure.
- * (B) Establishing a physical security policy and promoting it throughout the organization. #
- * Incorrect. A policy is an administrative control, not a physical control. While important, it does not provide direct physical protection.
- * (C) Performing business continuity and disaster recovery planning. #
- * Incorrect. This is a procedural control, not a physical one. Planning for disasters does not physically secure assets but instead prepares an organization for recovery.
- * (D) Keeping an offsite backup of the organization's critical data. #
- * Incorrect. This is an IT security control, ensuring data availability rather than physically protecting assets.
- * IIA GTAG - "Physical Security and IT Asset Protection"
- * IIA Standard 2110 - Governance (Risk Management Controls)
- * COBIT Framework - Physical and Environmental Security Controls

Analysis of Answer Choices: IIA References: Thus, the correct answer is A, as fire detection and suppression equipment provides direct physical protection against fire-related risks.

NEW QUESTION # 416

The audit committee of a global corporation has mandated a change in the organization's business ethics policy. Which of the following approaches describes the best way to accomplish the policy's diffusion worldwide?

- A. Consult with legal and operational management in each affected country to ensure the final version can be implemented globally, following audit committee approval.
- B. Introduce the policy region by region, using any lessons learned to change the subsequent version of the policy for the next area.
- C. Send the board-approved version of the policy to each country's senior leadership, and empower them to tailor the policy to the local language and culture.
- D. Deploy the policy in the corporate headquarters' language, so everyone gets an unfiltered version simultaneously.

Answer: A

NEW QUESTION # 417

If the construction company uses the percentage-of-completion [cost-to-cost basis] method of revenue recognition, in Year 1 the amount of revenue it will recognize on the long-term contract will be:

- A. US \$3,000,000
- B. US \$5,000,000
- **C. US \$4,705,882**
- D. US \$6,000,000

Answer: C

Explanation:

Under the cost-to-cost approach to determining the stage of completion of the contract, the stage of completion equals contract costs incurred to date divided by the most recent estimate of total contract costs. Hence, the revenue to be recognized in the first year is US \$4,705,882 [$\$10,000,000 / \$4,000,000 = 2.5$]. amount equals costs incurred plus recognized profit. On January 1, Year 1, a construction company signed a contract with a property management firm involving the construction of a large urban office tower. The total price of constructing the tower was agreed to be US \$10 million with US \$2 million being paid on the date of the agreement. Construction began immediately upon the signing of the contract and was expected to take 3 years to complete. The original estimate of total construction costs was US \$8 million. During the year ended December 31, Year 1, US \$4 million of construction costs were incurred, and engineering estimates indicated that the office tower was 30% complete at year-end. At year-end, the revised estimate of total construction costs was US. million and the property management firm had been billed a further US \$4 million, although only US \$1 million of that amount had been collected by year-end.

NEW QUESTION # 418

The average labor cost per unit for the first batch produced by a new process is US \$120. The cumulative average labor cost after the second batch is US \$72 per product. Using a batch size of 100 and assuming the learning curve continues, the total labor cost of four batches will be:

- A. US \$2,592
- **B. US \$17,280**
- C. US \$4,320
- D. US \$10,368

Answer: B

Explanation:

The learning curve reflects the increased rate at which people perform tasks as they gain experience. The time required to perform a given task becomes progressively shorter.

Ordinarily, the curve is expressed in a percentage of reduced time to complete a task for each doubling of cumulative production. One common assumption in a learning curve model is that the cumulative average time and labor cost) per unit is reduced by a certain percentage each time production doubles. Given a US \$120 cost per unit for the first 100 units and a US \$72 cost per unit when cumulative production doubled to 200 units, the learning curve percentage must be 60% ($US \$72 / US \$120 = 0.60$). If production is again doubled to 400 units (four batches), the average unit labor cost should be US \$43.20 ($US \$72 \times 60\% = US \43.20). Hence, total labor cost for 400 units is estimated to be US \$17,280 ($400 \times US \$43.20 = US \$17,280$).

NEW QUESTION # 419

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