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Exam : IIA-CIA-Part3

**Title : CIA Exam Part Three:
Business Knowledge for
Internal Auditing**

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IIA Business Knowledge for Internal Auditing Sample Questions (Q246-Q251):

NEW QUESTION # 246

When an organization is choosing a new external auditor, which of the following is the most appropriate role for the chief audit executive to undertake?

- A. Identify regulatory requirements to be considered.
- B. Assess the appraisal and actuarial services.
- C. Determine the selection criteria.
- D. Review and acquire the external audit service.

Answer: A

NEW QUESTION # 247

The measurement date in accounting for shares issued to employees in share option plans accounted for in accordance with the fair value method prescribed by FRS 2 is:

- A. The earliest date on which both the number of shares to be issued and the option price are known.
- B. The date on which options are granted to specified employees.
- C. The date on which the options are exercised by the employees.
- D. The date the entity forgoes alternative use of the shares to be sold under option

Answer: B

Explanation:

Under the fair-value-based method prescribed by IFRS 2, compensation expense is measured at the grant date. This expense is based on the fair value of the award at that date and recognized over the vesting period, the period over which the vesting conditions are expected to be satisfied.

NEW QUESTION # 248

A retrospective voluntary change in an accounting policy in the current period should be accounted for in comparative reports by:

- A. Note disclosure only in the current period.
- B. A line item on the current income statement for the cumulative effect of the change.
- C. Presentation of pro forma comparative information.
- D. An adjustment directly to equity balances for the first period presented and restatement of other comparative amounts.

Answer: D

Explanation:

A voluntary change in accounting policy is applied retrospectively unless it is impracticable to determine period-specific effects or the cumulative effect. Retrospective application means adjusting the opening balances of equity for the first period presented and restating other comparative amounts.

NEW QUESTION # 249

Upon completing a follow-up audit engagement, the chief audit executive (CAE) noted that management has not implemented any

mitigation measures to address the high risks that were reported in the initial audit report. What initial step must the CAE take to address this situation?

- A. Report the situation to the external auditors
- **B. Discuss the issue with members of management responsible for the risk area**
- C. Escalate the issue to the board
- D. Communicate the issue to senior management

Answer: B

Explanation:

According to the International Standards for the Professional Practice of Internal Auditing, when significant risk exposures remain unaddressed after a follow-up engagement, the CAE must first discuss the matter with the appropriate level of management responsible for the area. The purpose is to determine whether there is a valid reason for not implementing the recommended corrective actions, to clarify management's perspective, and to encourage timely resolution.

If management still refuses to act and the risk remains high, the CAE must then escalate the issue to senior management and, if necessary, to the board. Immediate escalation to the board without first discussing with management is inappropriate, as it bypasses the chain of accountability. Reporting directly to external auditors is also not the responsibility of the CAE unless specifically mandated by regulation or law.

Therefore, the correct initial step is to discuss the issue with management responsible for the risk area (Option B).

Reference: IIA Standards - Standard 2500: Monitoring Progress; Implementation Guide 2500 - Monitoring Progress.

NEW QUESTION # 250

In regression analysis, which of the following correlation coefficients represents the strongest relationship between the independent and dependent variables?

- A. .75
- **B. -.89**
- C. 1.03
- D. -.02

Answer: B

Explanation:

Because the range of values is between -1 and 1, -.89 suggests a very strong inverse relationship between the independent and dependent variables. A value of -1 signifies a perfect inverse relationship, and a value of 1 signifies a perfect direct relationship.

NEW QUESTION # 251

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