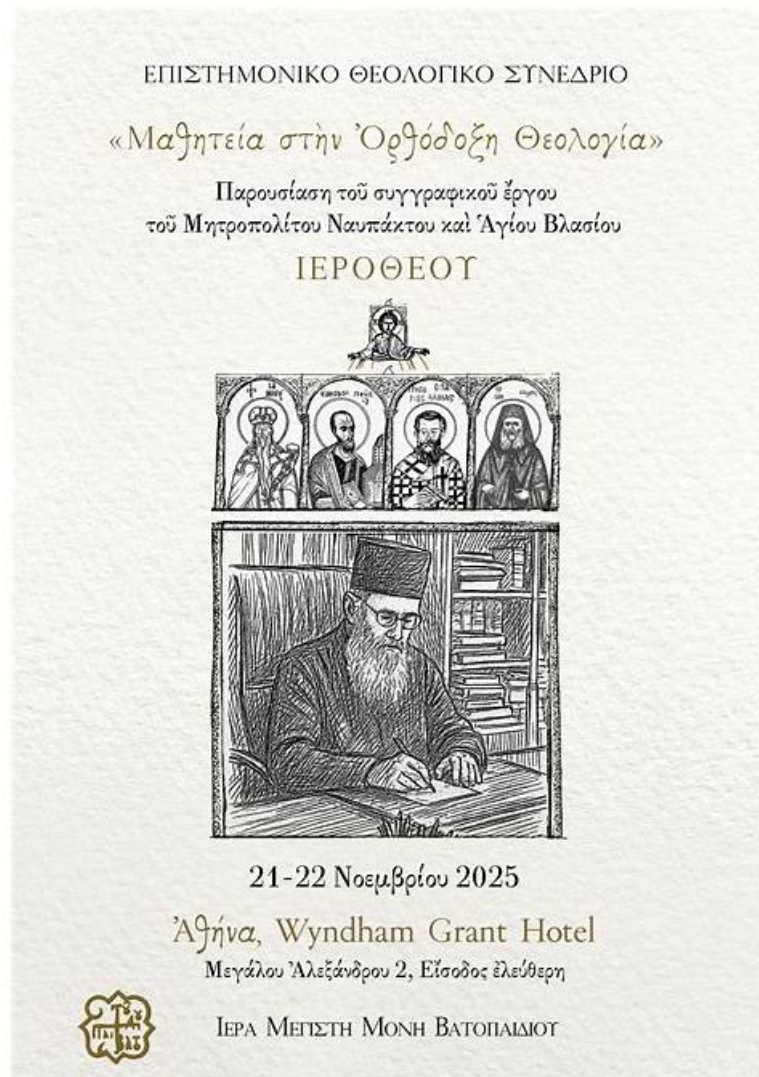


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IIA Business Knowledge for Internal Auditing Sample Questions (Q425-Q430):

NEW QUESTION # 425

If a corporation's disaster recovery plan requires fast recovery with little or no downtime, which of the following backup sites should it choose?

- **A. Hot site.**
- B. Quick site.
- C. Cold site.
- D. Warm site.

Answer: A

Explanation:

A company uses a hot site backup when fast recovery is critical. The hot site includes all software, hardware, and other equipment necessary for a company to carry out operations. Hot sites are expensive to maintain and may be shared with other organizations with similar needs.

NEW QUESTION # 426

Quality control programs employ many tools for problem definition and analysis. A scatter diagram is one of these tools. The objective of a scatter diagram is to:

- A. Show frequency distribution in graphic form.
- **B. Display a population of items for analysis.**
- C. Show the vital trend and separate trivial items.
- D. Divide a universe of data into homogeneous groups.

Answer: B

Explanation:

The objective of a scatter diagram is to depict degrees of correlation. Each observation is represented by a dot on a graph corresponding to specific values of x (the independent variable) and y (the dependent variable).

NEW QUESTION # 427

Which of the following disaster recovery plans includes recovery resources available at the site, but they may need to be configured to support the production system?

- **A. Warm site recovery plan.**
- B. Hot site recovery plan.
- C. Cold site recovery plan.
- D. Cool site recovery plan.

Answer: A

NEW QUESTION # 428

If the central bank of a country raises interest rates sharply, the country's currency will likely:

- **A. Increase in relative value.**
- B. Decrease sharply in value at first and then return to its initial value.
- C. Remain unchanged in value.

- D. Decrease in relative value.

Answer: A

Explanation:

Exchange rates fluctuate depending upon the demand for each country's currency. If a country raises its interest rates, its currency will appreciate. The demand for investment at the higher interest rates will shift the demand curve for the currency to the right. The reverse holds true for a decrease in interest rates.

NEW QUESTION # 429

The owner of a newly established janitorial entity is deciding what type of checking to open. The entity is planning to keep a US \$500 minimum balance in the account for emergencies and plans to write roughly 80 checks per month. The bank charges US \$10 per month plus a US \$0.10 per check charge for a standard business checking account with no minimum balance. The entity also has the option of a premium business checking account that requires a US \$2,500 minimum balance but has no monthly fees or per check charges. If the entity's cost of funds is 10%, which account should the entity choose?

- A. Standard account, because the savings is US \$16 per year.
- B. Standard account, because the savings is US \$34 per year.
- C. Premium account, because the savings is US \$16 per year.
- D. Premium account, because the savings is US \$34 per year.

Answer: C

Explanation:

The standard account will cost US \$10 per month plus US \$8 in check charges (\$0.10 x 80 checks), for a total of US \$18 per month (US \$216 per year). The premium account has no check charges. But it will require the depositor to maintain a balance of US \$2,000 more than desired. At a 10% cost of capital, the incremental US \$2,000 minimum deposit will cost US \$200 per year. Thus, the premium account should be selected because it is cheaper by US \$16 per year.

NEW QUESTION # 430

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