

# Free PDF IIA-CIA-Part3 - Business Knowledge for Internal Auditing–High Pass-Rate Exams Torrent

## EXAMFORSURE

### Exam Information:

**Exam Code:** IIA-CIA-Part3

**Vendor:** IIA

**Certification Name:** [IIA CIA Exams](#)

**Exam Name:** [Business Knowledge for Internal Auditing](#)



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IIA-CIA-Part3 exam is a comprehensive examination designed to measure the candidate's knowledge in business principles and concepts that are essential for internal auditing professionals. It is a challenging exam that requires the candidate to have a deep understanding of various business domains. Hence, individuals interested in pursuing a career in internal auditing should consider taking the IIA-CIA-Part3 Exam to enhance their professional recognition and career prospects.

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## IIA Business Knowledge for Internal Auditing Sample Questions (Q372-Q377):

### NEW QUESTION # 372

Which of the following financial statements provides the best disclosure of how a company's money was used during a particular period?

- A. Income statement.
- B. Owner's equity statement.
- C. Statement of cash flows.
- D. Balance sheet.

**Answer: C**

### NEW QUESTION # 373

Quality costing is similar in service and manufacturing organizations. Nevertheless, the differences between these organizations have certain implications for quality management. Thus,

- A. Poor service is less likely to result in loss of customers than a faulty product.
- B. Direct labor costs are usually a higher percentage of total costs in manufacturing organizations.
- C. External failure costs are relatively greater in service organizations.
- D. Quality improvements resulting in more efficient use of labor time are more likely to be accepted by employees in service organizations.

**Answer: C**

Explanation:

External failure costs arise when problems occur after delivery. They occur because products or services are nonconforming or otherwise do not satisfy customers. External failure costs in service enterprises are even more important than in manufacturing environments. Faulty goods sometimes maybe reworked or replaced to a customer's satisfaction, but poor service tends to result in a loss of customers.

### NEW QUESTION # 374

Organizational activities that complement each other and create a competitive advantage are called a:

- A. Merger.
- B. Joint venture.
- C. Strategic fit.
- D. Strategic goal.

**Answer: C**

Explanation:

Explanation/Reference:

### NEW QUESTION # 375

An entity obtaining short-term financing with trade credit will pay a higher percentage financing cost, everything else being equal, when the:

- A. Items purchased have a higher price.
- B. Supplier offers a longer discount period.
- C. Items purchased have a lower price.

- D. Discount percentage is lower.

**Answer: B**

Explanation:

If the discount period is longer, the days of extra credit obtained by forgoing the discount are fewer. Assuming other factors are constant, the result is that the cost of trade credit, that is, the cost of not taking the discount, is greater.

### NEW QUESTION # 376

Which of the following types of analytics would be used by an organization to examine metrics by business units and identify the most profitable business units?

- A. Diagnostic analytics
- B. Predictive analytics
- C. Detailed analytics
- **D. Prescriptive analytics**

**Answer: D**

### NEW QUESTION # 377

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