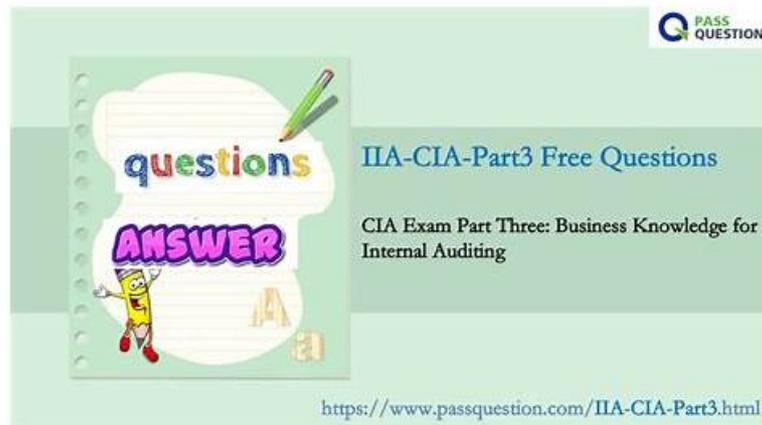


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IIA-CIA-Part3 or Business Knowledge for Internal Auditing is a certification exam offered by the Institute of Internal Auditors (IIA). IIA-CIA-Part3 Exam is designed to assess the candidate's knowledge of the business environment, including the principles and practices of financial management, marketing, and operations. Passing IIA-CIA-Part3 exam is an essential step for professionals seeking to become Certified Internal Auditors (CIA).

IIA Business Knowledge for Internal Auditing Sample Questions (Q474-Q479):

NEW QUESTION # 474

Which of the following does not provide operational assurance that a computer system is operating properly?

- A. Making system changes.
- B. Performing a system audit.
- C. Conducting system monitoring.
- D. Testing policy compliance.

Answer: A

NEW QUESTION # 475

The present value of US \$100,000 due at the end of eight years at 10% is US \$46,650.

What is the approximate value of US \$100,000 invested for the same length of time and at the same rate?

- A. US \$214,360
- B. US \$100,000
- C. US \$46,650
- D. US \$114,360

Answer: A

Explanation:

The present value of a future amount equals that amount divided by the interest factor for the given discount period and discount rate. The interest factor for the present value of 1 due in 8 years and discounted at 10% is 2.1436. US \$100,000 / 2.1436 = US \$46,650. Thus the future value of US \$100,000 must be US \$214,360 (US \$100,000 x 2.1436).

NEW QUESTION # 476

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

- A. Increase in relative value.
- B. Decrease in relative value.
- C. Decrease sharply in value at first and then return to its initial value.
- D. Remain unchanged in 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 # 477

Which of the following is an example of two-factor authentication?

- A. The user's key fob and a smart card.
- B. The user's facial geometry and voice recognition.
- C. The user's fingerprint and a personal identification number.
- D. The user's password and a separate passphrase.

Answer: C

NEW QUESTION # 478

Which of the following hiring procedures provides the most control over the accuracy of information submitted on an employment

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