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>> IIA-CIA-Part3최신덤프문제 <<

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최신 Certified Internal IIA-CIA-Part3 무료샘플문제 (Q261-Q266):

질문 # 261

A newly hired chief audit executive (CAE) reviews and will revise the existing internal audit strategy. What should the CAE initially refer to when revising the internal audit strategy?

- A. Key internal control activities
- B. **Organizational business objectives**
- C. Legal and regulatory requirements
- D. Organization-wide risk assessment results

정답: **B**

설명:

The internal audit strategy must be aligned with the organization's business objectives. This ensures that the internal audit function provides assurance and advisory services that support the achievement of strategic goals. While risk assessment (Option B), controls (Option C), and compliance (Option A) are important inputs, they are secondary to aligning with organizational objectives, which is the foundation of strategy.

Reference:

IIA Standards - Standard 2010: Planning; IIA Practice Guide - Developing the Internal Audit Strategic Plan.

질문 # 262

A small software development firm designs and produces custom applications for businesses. The application development team consists of employees from multiple departments who all report to a single project manager. Which of the following organizational structures does this situation represent?

- A. Product departmentalization
- B. Functional departmentalization.
- C. **Matrix organization**
- D. Divisional organization

정답: **C**

설명:

* Understanding Organizational Structures:

* Organizations structure their workforce based on functions, products, or a combination of both.

* A matrix organization combines functional and project-based structures, where employees report to both a functional manager and a project manager.

* Why Option C (Matrix Organization) Is Correct?

* The software development firm uses employees from multiple departments who report to a single project manager, which is a defining characteristic of a matrix structure.

* Employees maintain their departmental roles while contributing to project-based work.

* IIA Standard 2110 - Governance supports evaluating flexible organizational structures like matrix organizations to ensure accountability and risk management.

* Why Other Options Are Incorrect?

* Option A (Functional departmentalization):

* In functional structures, employees report to one department head, not a project manager

* Option B (Product departmentalization):

* In product-based structures, employees are grouped based on specific product lines, not cross-functional projects.

* Option D (Divisional organization):

* A divisional structure separates business units based on markets, regions, or customer segments, not cross-functional teams.

* A matrix organization allows employees to work across departments under a project manager, making option C the best choice.

* IIA Standard 2110 supports assessing governance structures that involve cross-functional teams.

Final Justification: IIA References:

* IPPF Standard 2110 - Governance (Organizational Structures & Reporting Lines)

* COSO ERM - Risk Management in Matrix Organizations

* Project Management Institute (PMI) - Matrix Management Best Practices

Let's analyze each option:

* Option A: To increase the ability to borrow additional funds from creditors

* Incorrect. A capital lease creates a liability on the balance sheet, which may reduce borrowing capacity rather than increase it.

* Option B: To reduce the organization's free cash flow from operations

* Incorrect.

* Operating leases impact operating cash flow because lease payments are treated as operating expenses.

* Capital leases (finance leases) shift payments to financing activities, improving operating cash flow since lease obligations are classified as debt.

* Option C: To improve the organization's free cash flow from operations

* Correct.

* Capital lease payments are classified under financing activities rather than operating activities, which increases free cash flow from operations.

* This improves financial ratios and liquidity metrics, making the organization appear more attractive to investors.

* IIA Reference: Internal auditors assess lease accounting and financial reporting impacts under IFRS 16 (Leases) and ASC 842 (Leases). (IIA Practice Guide: Auditing Financial Reporting Risks)

* Option D: To acquire the asset at the end of the lease period at a price lower than the fair market value

* Incorrect. While some capital leases include a bargain purchase option, the primary reason for entering into a capital lease is financial reporting benefits, not necessarily acquiring the asset.

Thus, the verified answer is C. To improve the organization's free cash flow from operations.

질문 # 263

While conducting audit procedures at the organization's data center an internal auditor noticed the following:

- Backup media was located on data center shelves.

- Backup media was organized by date.

- Backup schedule was one week in duration.

The system administrator was able to present restore logs.

Which of the following is reasonable for the internal auditor to conclude?

- A. Backup media is not properly stored, as the storage facility should be off-site.
- B. Backup media is not properly indexed, as backup media should be indexed by system, not date.
- C. Backup procedures are adequate and appropriate according to best practices.
- D. Backup schedule is not sufficient, as full backup should be conducted daily.

정답: A

질문 # 264

An organization with a stable rating, as assessed by International rating agencies, has issued a bond not backed by assets or collateral. Payments of the interests and the principal to bondholders are guaranteed by the organization. Which type of bond did the organization issue?

- A. A sinking fund bond.
- B. A junk bond.
- C. A debenture bond
- D. A secured bond.

정답: C

설명:

A debenture bond is an unsecured bond that is not backed by specific assets or collateral. Instead, it is backed only by the issuer's creditworthiness and general reputation. Since the organization in this scenario has a stable rating from international rating agencies and guarantees interest and principal payments, it aligns perfectly with the definition of a debenture bond.

A). A sinking fund bond - A bond that has a special account (sinking fund) where money is set aside to pay off bondholders over time. This is not mentioned in the scenario.

B). A secured bond - This type of bond is backed by specific assets or collateral to reduce investor risk.

However, the scenario states that the bond is not backed by assets or collateral, eliminating this choice.

C). A junk bond - These are high-risk, high-yield bonds issued by companies with low credit ratings. The scenario specifies that the

company has a stable rating, making this incorrect.

D). A debenture bond (Correct Answer) - Since this bond is unsecured and relies solely on the organization's financial health, it matches the definition of a debenture bond.

IIA IPPF Standard 2120 - Risk Management discusses financial risk management, including bond issuance.

COSO ERM Framework - Financial Risk Management emphasizes evaluating creditworthiness before issuing debt.

IFRS 9 - Financial Instruments provides accounting guidance on different bond types.

Explanation of Each Option: IIA References:

질문 # 265

According to 11A guidance on IT, which of the following are indicators of poor change management?

1. Inadequate control design.
2. Unplanned downtime.
3. Excessive troubleshooting.
4. Unavailability of critical services.

- A. 2 and 3 only.
- **B. 2, 3, and 4 only**
- C. 1, 3, and 4 only
- D. 1, 2, and 3 only

정답: **B**

설명:

Effective change management ensures that IT changes (such as software updates, system modifications, or infrastructure upgrades) are well-controlled, minimizing disruptions. Poor change management leads to instability, inefficiencies, and operational risks.

* Unplanned Downtime (2) - Indicates that changes are being implemented without proper testing or failover planning, disrupting business operations.

* Excessive Troubleshooting (3) - Suggests that changes are causing recurring issues, leading to increased workload for IT support teams.

* Unavailability of Critical Services (4) - Highlights that change-related failures are affecting essential business functions, indicating improper risk assessment.

* While inadequate control design is a general IT risk, it is not a direct indicator of poor change management. Instead, it relates more to weaknesses in IT governance and security frameworks.

* IIA's GTAG (Global Technology Audit Guide) on Change Management - Identifies unplanned downtime, excessive troubleshooting, and service unavailability as key red flags of poor change management.

* COBIT 2019 (Governance and Management of IT) - Emphasizes structured change management to minimize disruptions.

* ITIL Change Management Framework - Highlights these issues as symptoms of ineffective change control.

Why 2, 3, and 4 Are Indicators of Poor Change Management? Why Not Option 1 (Inadequate Control Design)?

IIA References# Final Answer: D. 2, 3, and 4 only.

질문 # 266

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