

IIA-CIA-Part3 Actualtest | IIA-CIA-Part3 New Exam Bootcamp



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IIA-CIA-Part3 (Business Knowledge for Internal Auditing) certification exam is a globally recognized certification that demonstrates an individual's knowledge and expertise in the field of internal auditing. Business Knowledge for Internal Auditing certification is offered by the Institute of Internal Auditors (IIA), which is a professional association that provides education, certification, and guidance for internal auditors worldwide.

As the name suggests, the IIA-CIA-Part3 Exam focuses on the practical application of business concepts to internal auditing. It covers a wide range of topics, including business acumen, financial management, risk management, and governance. IIA-CIA-Part3 exam is divided into two parts, with the first part consisting of 125 multiple choice questions, and the second part consisting of 100 multiple choice questions. Candidates are given four hours to complete the exam.

>> IIA-CIA-Part3 Actualtest <<

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IIA Business Knowledge for Internal Auditing Sample Questions (Q400-Q405):

NEW QUESTION # 400

An internal auditor has been approved to gather data directly from the organization's relational database management system for data analyses. To collect the data, which of the following is most important for the auditor to know?

- A. Spreadsheet software such as Excel
- B. Basic web development

- C. Structured query language
- D. Data management system such as Oracle

Answer: C

NEW QUESTION # 401

Bondholders are assured of protection against inflation if they hold:

- A. Income bonds.
- B. Mortgage bonds.
- C. Indexed bonds.
- D. Convertible bonds.

Answer: C

Explanation:

The interest payments on indexed or purchasing power bonds are based on an inflation index, such as the consumer price index. Thus, interest paid to bondholders rises automatically when the inflation rate rises.

NEW QUESTION # 402

When using data analytics during a review of the procurement process, what is the first step in the analysis process?

- A. Identify data anomalies and outliers
- B. Define questions to be answered
- C. Determine the scope of the data extract
- D. Identify data sources available

Answer: B

Explanation:

Reference: IIA Business Knowledge for Internal Auditing, Data Analytics section.

NEW QUESTION # 403

What security feature would identify a legitimate employee using her own smart device to gain access to an application run by the organization?

- A. Using only smart devices previously approved by the organization.
- B. Using a jailbroken or rooted smart device feature.
- C. Introducing a security question known only by the employee.
- D. Obtaining written assurance from the employee that security policies and procedures are followed.

Answer: B

NEW QUESTION # 404

Which of the following would an organization execute to effectively mitigate and manage risks created by a crisis or event?

- A. Alternative and reactive measures.
- B. Only preventive measures.
- C. Preventive and alternative measures.
- D. Preventive and reactive measures.

Answer: D

Explanation:

To effectively mitigate and manage risks during a crisis, organizations must implement a combination of preventive and reactive measures:

Preventive measures: These are proactive steps taken before a crisis to reduce the likelihood of occurrence (e.

Reactive measures: These are actions taken after a crisis occurs to minimize damage, restore operations, and recover from the event (e.g., business continuity plans, incident response strategies).

(A) Incorrect - Only preventive measures.

While prevention is essential, not all crises can be avoided. Organizations also need response mechanisms.

(B) Incorrect - Alternative and reactive measures.

Alternative measures (e.g., backup systems) are part of risk management, but without prevention, risks may escalate.

(C) Incorrect - Preventive and alternative measures.

Alternative measures (e.g., backup resources) help maintain operations but do not directly address crisis response.

(D) Correct - Preventive and reactive measures.

Best practice in risk management includes both preventing crises and responding effectively when they occur.

IIA's Global Internal Audit Standards - Crisis Management and Business Resilience Emphasizes the need for both prevention and response strategies.

COSO's ERM Framework - Risk Management in Crisis Situations

Recommends a combination of risk avoidance, mitigation, and crisis response.

ISO 22301 - Business Continuity Management

Highlights the importance of preventive controls and reactive response planning.

Analysis of Answer Choices: IIA References and Internal Auditing Standards:

NEW QUESTION # 405

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