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IIA Business Knowledge for Internal Auditing Sample Questions (Q53-Q58):

NEW QUESTION # 53

Which of the following responsibilities would ordinary fall under the help desk function of an organization?

- A. Maintenance service items such as production support.
- B. End-to -end security architecture design.
- C. Physical hosting of mainframes and distributed servers
- D. Management of infrastructure services, including network management.

Answer: D

NEW QUESTION # 54

Which of the following correctly describes the introduction of a government tax credit on investments?

- A. Tax credits on investments increase investment costs, and all else equal, reduce the level of corporate investment.
- B. Tax credits on investments are designed to restrain inflation.
- C. Tax credits on investments are taxes that are typically levied on individual projects rather than on groups of projects.
- **D. Corporate investments will have higher net present values, all else equal, than without the tax credit.**

Answer: D

Explanation:

An investment tax credit is an incentive because it directly reduces future tax payments. Thus, corporate investments will have higher net present values, all else equal, than without tax credits.

NEW QUESTION # 55

Which of the following is a disadvantage of selecting a commercial software package rather than developing an application internally?

- A. Employee resistance to change.
- **B. Lack of flexibility.**
- C. Inadequate technical support.
- D. Incompatibility with client/server technology.

Answer: B

NEW QUESTION # 56

Which mindset promotes the most comprehensive risk management strategy?

- A. Mitigate losses.
- **B. Increase shareholder value.**
- C. Maximize market share.
- D. Improve operational efficiency.

Answer: B

Explanation:

Explanation/Reference:

NEW QUESTION # 57

Which of the following statements is true regarding the reporting of tangible and intangible assets?

- A. The organization must expense any cost incurred in developing a plant asset
- B. For plant assets cost includes the purchase price and the cost of design and construction
- C. For intangible assets cost includes the purchase price and development costs
- **D. Due to their indefinite nature intangible assets are not subject to amortization**

Answer: D

NEW QUESTION # 58

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