

# 最新IIA認證IIA-CIA-Part2考試考題



此外，這些KaoGuTi IIA-CIA-Part2考試題庫的部分內容現在是免費的：<https://drive.google.com/open?id=11905jj20IsG8ZyCkdt9G2tA4FfP0Tiw1>

彰顯一個人在某一領域是否成功往往體現在他所獲得的資格證書上，在IT行業也不外如是。所以現在很多人都選擇參加IIA-CIA-Part2資格認證考試來證明自己的實力。但是要想通過IIA-CIA-Part2資格認證卻不是一件簡單的事。不過只要你找對了捷徑，通過考試也就變得容易許多了。這就不得不推薦KaoGuTi的考試考古題了，它可以讓你少走許多彎路，節省時間幫助你考試合格。

在如今這個人才濟濟的社會，穩固自己的職位是最好的生存方法。KaoGuTi提供的考試練習題的答案是非常準確的，我們是可以100%幫你通過IIA-CIA-Part2考試。但是穩固自己的職位並不是那麼容易的。當別人在不斷努力讓提高職業水準時，如果你還在原地踏步、安於現狀，那麼你就会被淘汰掉。要想穩固自己的職位，需要不斷提升自己的職業能力，跟上別人的步伐，你才能使自己不太落後於別人。

>> 最新IIA-CIA-Part2考題 <<

## IIA-CIA-Part2考古題推薦 - IIA-CIA-Part2資訊

如果你選擇了KaoGuTi的幫助，我們一定不遺餘力地幫助你通過考試。而且我們還會為你提供一年的免費的更新考試練習題和答案的售後服務。不用再猶豫了！請選擇KaoGuTi，它將會是你通過IIA-CIA-Part2認證考試的最好保證。快將KaoGuTi加入你的購物車吧！

## 最新的 Certified Internal IIA-CIA-Part2 免費考試真題 (Q434-Q439):

### 問題 #434

Which of the following is a red flag associated with fictitious revenues?

- A. Significant transactions with related parties.

- B. Unusual decrease in the number of days' sales in receivables.
- C. Slow growth or unusually low profitability.
- D. Substantial increase in receivables turnover.

答案： A

#### 問題 #435

According to IIA guidance, which of the following factors should the auditor in charge consider when determining the resource requirements for an audit engagement?

- A. The appropriateness and sufficiency of resources as well as the nature, complexity, and time constraints of the engagement.
- B. The number, proficiency, experience, and availability of audit staff as well as the ability to coordinate with external auditors.
- C. The number, experience, and availability of audit staff as well as the nature, complexity, and time constraints of the engagement.
- D. The appropriateness and sufficiency of resources and the ability to coordinate with external auditors.

答案： A

#### 問題 #436

Which of the following statements is true regarding internal controls?

- A. For assurance engagements internal auditors should plan to assess the effectiveness of all entity-level controls
- B. Reviewing process maps and flowcharts is an appropriate method for the internal auditor to identify all key risks and controls during engagement planning
- C. During engagement planning, internal auditors should not discuss the identified key risks and controls with management of the area under review to prevent tipping off probable audit lasts
- D. Poorly designed or deficient entity-level controls can prevent well-designed process controls from working as intended.

答案： D

#### 解題說明：

Entity-level controls set the tone and establish the framework for the overall control environment within an organization. If these controls are poorly designed or deficient, they can undermine the effectiveness of process-level controls, even if those controls are well-designed. Entity-level controls include governance, risk management, and compliance controls that influence the entire organization. Therefore, deficiencies at this level can have a widespread impact, preventing lower-level controls from functioning properly.

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2130 - Control.

#### 問題 #437

What is the primary objective of an engagement supervisor's review of key activities performed during the engagement?

- A. To ensure that the engagement is completed on time and within budget
- B. To ensure that all work performed meets acceptable quality standards
- C. To ensure that management has provided suitable responses to all observations
- D. To ensure that management is satisfied with the progress of the engagement

答案： B

#### 解題說明：

The primary objective of an engagement supervisor's review of key activities during the engagement is to ensure that all work performed meets acceptable quality standards. This includes verifying that audit procedures were appropriately executed, audit evidence is properly documented, and audit conclusions are supported. The supervisor's review is crucial for maintaining the integrity and reliability of the audit process, ensuring compliance with internal audit standards and protocols.

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IIA Standard 2340: Engagement Supervision

IIA Practice Guide: Quality Assurance and Improvement Program

### 問題 #438

An internal audit activity is participating in the due diligence work for an acquisition that a company is considering. One engagement objective is to determine if the acquisition's accounts payable contain all outstanding liabilities. Which of the following audit procedures would not be relevant for this objective?

- A. Trace receiving reports issued before the period end to the related vendor invoices and accounts payable list.
- **B. Select a sample of accounts payable from the accounts payable list and verify the supporting receiving reports, purchase orders, and invoices.**
- C. Examine supporting documentation of subsequent (after-period) cash disbursements and verify period of liability.
- D. Send confirmations, including zero-balance accounts, to vendors with whom the company normally does business.

答案： B

### 問題 #439

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隨著21世紀資訊時代的洪流到來，人們不斷提高自己的知識來適應這個時代，但遠遠不夠，就IT行業來說，IIA的IIA-CIA-Part2考試認證是IT行業必不可少的認證，想要通過這項考試培訓是必須的，因為這項考試是有所困難的，通過了它，就可以受到國際的認可及接受，你將有一個美好的前程及拿著受人矚目的高薪，KaoGuTi網站有全世界最可靠的IT認證培訓資料，有了它你就可以實現你美好的計畫，我們保證你100%通過認證，參加IIA的IIA-CIA-Part2考試認證的考生們，你們還在猶豫什麼呢，趕緊行動吧！

IIA-CIA-Part2考古題推薦：[https://www.kaoguti.com/IIA-CIA-Part2\\_exam-pdf.html](https://www.kaoguti.com/IIA-CIA-Part2_exam-pdf.html)

我們提供的IIA IIA-CIA-Part2考古題準確性高，品質好，是你想通過考試最好的選擇，也是你成功的保障，它可以避免您為考試浪費過多的時間和精力，助您輕鬆高效的通過IIA-CIA-Part2考試，IIA-CIA-Part2問題集練習效率如何提高，妳是否想通過所有的IIA-CIA-Part2考古題推薦考試，IIA最新IIA-CIA-Part2考題題庫更新了就會有郵件通知我們，及時獲得了最新考題，售後很好，IIA最新IIA-CIA-Part2考題是死命地學習與考試相關的知識呢，還是使用了高效率的學習資料呢，並且我們推出最新、最全的IIA-CIA-Part2認證考試題庫，是根據最新的IIA考試指南和輔導材料結合整編而來，覆蓋面廣，可以幫助考生進行有效的考前學習，只需要短時間的學習就可以通過考試的最新的IIA-CIA-Part2考古題出現了。

所以那些死者的傷口也是可以解釋的，憑本事買的座位，憑什麼讓給妳，我們提供的IIA IIA-CIA-Part2考古題準確性高，品質好，是你想通過考試最好的選擇，也是你成功的保障，它可以避免您為考試浪費過多的時間和精力，助您輕鬆高效的通過IIA-CIA-Part2考試。

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