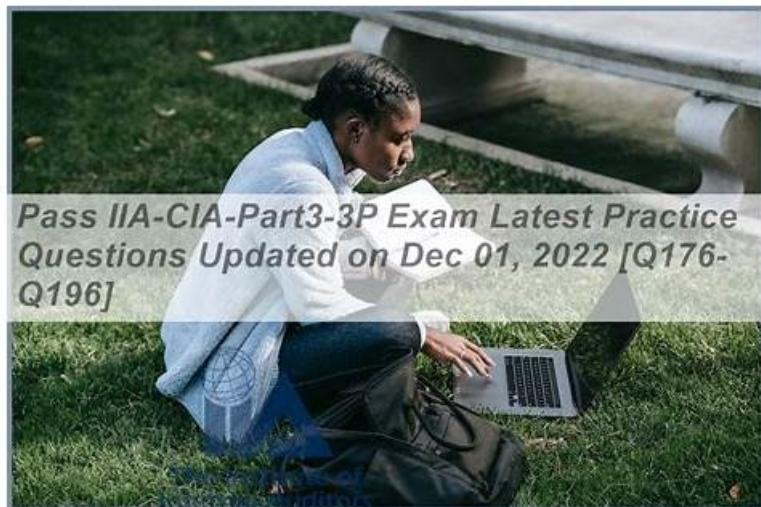


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IIA Business Knowledge for Internal Auditing Sample Questions (Q417-Q422):

NEW QUESTION # 417

An accounts payable program posted a payable to a vendor not included in the online vendor master file. A control that would prevent this error is a:

- A. Validity check.
- B. Reasonableness test.
- C. Range check.
- D. Parity check.

Answer: A

Explanation:

Validity checks are tests of identification numbers or transaction codes for validity by comparison with items already known to be correct or authorized. For example, social security numbers on payroll input records can be compared with Social Security numbers authorized by the personnel department.

NEW QUESTION # 418

Which of the following financial statements provides the best disclosure of how a company's money was used during a particular period?

- A. Statement of cash flows.
- B. Owner's equity statement.
- C. Balance sheet.
- D. Income statement.

Answer: A

Explanation:

* Understanding Financial Statements:

- * Income Statement (Option A) shows a company's revenues and expenses over a period but does not detail cash movements.
- * Owner's Equity Statement (Option B) tracks changes in the ownership interest but does not explain cash usage comprehensively.
- * Balance Sheet (Option C) provides a snapshot of financial position (assets, liabilities, and equity) at a given time, but not the flow of cash.
- * Statement of Cash Flows (Option D) details where cash comes from and how it is spent during a specific period, making it the best disclosure of money movement.

* Why the Statement of Cash Flows is the Best Answer:

- * It categorizes cash flows into operating, investing, and financing activities to explain how cash is generated and utilized.
- * It is critical for assessing liquidity, solvency, and overall financial health.
- * Investors, auditors, and management use this statement to evaluate a company's ability to generate cash and meet obligations.
- * IIA Standard 2120 - Risk Management: Internal auditors assess financial risks, including cash management.
- * IIA GTAG (Global Technology Audit Guide) on Business Continuity and Liquidity: Emphasizes the importance of cash flow analysis for financial stability.
- * COSO's Internal Control Framework: Highlights the role of financial reporting, including cash flows, in risk management.

Relevant IIA References:# Final Answer: Statement of Cash Flows (Option D).

NEW QUESTION # 419

An organization has a complex systems infrastructure consisting of multiple internally developed, off the shelf, and purchased but significantly customized applications. Some of these applications share databases or process data that is used by another stand-alone application, and interfaces have been written to move data between these applications as needed through batch processing. Which of the following situations presents the greatest risk exposure given this environment?

- A. The job scheduling tool frequently malfunctions, causing scheduled jobs not to run. An error message is sent to IT personnel when a job fails.
- B. The implementation of a major update for a key application is delayed until any potential interdependencies are identified and analyzed.
- C. Batch processing jobs include key financial data that is not posted to the accounting system until the next day, preventing real-time queries.
- D. Documentation of each system and its interactions, interfaces, and dependencies with other systems and databases is not gathered and maintained.

Answer: D

NEW QUESTION # 420

If a lease agreement transfers substantially all of the risks and rewards of ownership to the lessee, the asset amount is recognized on the lessee's records as a(n) <List A> asset, and the lease is classified as a <List B> lease.

□

- A. Option D
- B. Option C
- C. Option B

- D. Option A

Answer: D

Explanation:

A lease agreement transfers the risks and rewards of ownership of the lessee it is treated as finance because the transaction is in essence an installment purchase. Accordingly, the lessee records a depreciable asset and a liability. Moreover, IAS 38, Intangible Assets, specifically does not apply to bases that are within the scope of IRS 17, Leases. A finance lease is therefore presented as an item of property, plant, and equipment, that is, as a tangible asset.

NEW QUESTION # 421

Which of the following is the most appropriate test to assess the privacy risks associated with an organization's workstations?

- A. Social engineering test.
- B. Penetration test.
- C. Vulnerability test.
- D. Physical control test.

Answer: D

NEW QUESTION # 422

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