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IIA Business Knowledge for Internal Auditing Sample Questions (Q365-Q370):

NEW QUESTION # 365

In production management, product breakdown into component parts and lead times for procuring these parts is necessary for:

- A. An economic order quantity (EOQ) system
- **B. A materials requirements planning (MRP) system**
- C. An ABC system
- D. A critical path method (CPM) system

Answer: B

Explanation:

Materials requirements planning (MRP) is usually considered a computer-based information system designed to plan and control raw

materials used in a production setting. It assumes that estimated demand for materials is reasonably accurate and that suppliers can deliver based upon this accurate schedule. It is crucial that delivery delays be avoided because, under MRP, production delays are almost unavoidable if the materials are not on hand. An MRP system uses a parts list, often called a bill of materials, and lead times for each type of material to obtain materials just as they are needed for planned production.

NEW QUESTION # 366

Which of the following is a characteristic of an emerging industry?

- A. High unit costs.
- B. Technical expertise.
- C. Established strategy of players.
- D. Low number of new firms.

Answer: A

NEW QUESTION # 367

Six months after a disgruntled systems programmer was fired and passwords disabled, the company's mainframe computer was brought to a halt when it suddenly erased all of its own files and software. The most likely way the programmer accomplished this was by:

- A. Having an accomplice in the computer center.
- B. Planting a computer virus through the use of telephone access.
- C. Returning to the computer center after 6 months.
- D. Implanting a virus in the operating system and executing it via a back door.

Answer: D

Explanation:

Viruses are a form of computer sabotage. They are programs hidden within other programs that have the capacity to duplicate themselves and infect other systems. Sharing of storage media or participation in computer networks creates exposure to viruses. Viruses may result in actions ranging from harmless pranks to erasure of files and programs. A back door is a shortcut created in an operating system that permits a programmer simple access to the system.

NEW QUESTION # 368

When film is sold for use with a camera, this is an example of which of the following product mix pricing strategies?

- A. Optional product pricing.
- B. Captive product pricing.
- C. By-product pricing.
- D. Product bundle pricing.

Answer: B

Explanation:

Captive products are those that must be used along with the main product. Sellers often make their money on the captive products, rather than on the main product that is sold at a IOV.+ price. The captive products will therefore be priced well above the storage and delivery costs.

NEW QUESTION # 369

What language interface would a database administrator use to establish the structure of database tables?

- A. Data control language.
- B. Data definition language.
- C. Data query language.
- D. Data manipulation language.

Answer: B

Explanation:

The schema is a description of the overall logical structure of the database using data definition language (DDL), which is the connection between the logical and physical structure of the database. DDL is used to define, or determine, the database.

NEW QUESTION # 370

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