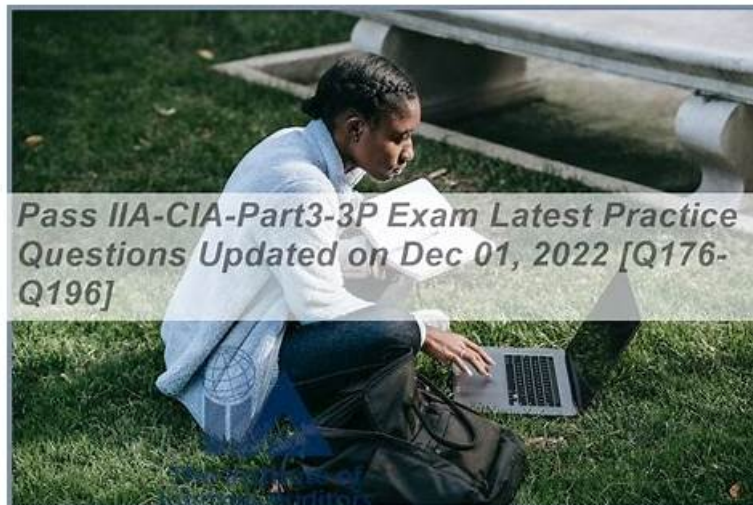


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## IIA Business Knowledge for Internal Auditing Sample Questions (Q102-Q107):

### NEW QUESTION # 102

Which of the following is a characteristic of big data?

- A. Big data analytic results often need to be visualized.
- B. Big data is often structured.
- C. Big data comes from internal sources kept in data warehouses.
- D. Big data is often generated slowly and is highly variable.

Answer: A

### NEW QUESTION # 103

Which of the following types of controls is not described in the IT Governance Institute's Control Objectives for information and Related Technology COBIT)?

- A. Process controls.
- B. General controls.
- C. Exchange controls. C Business controls.

**Answer: C**

Explanation:

COBIT describes controls in three areas: process controls, business controls, and IT general and application controls.

### NEW QUESTION # 104

An entity uses the following formula in determining its optimal level of cash.

This formula is a modification of the economic order quantity EOQ formula used for inventory management. Assume that the set of selling marketable securities is US \$10 per transaction and the interest rate on marketable securities is 6% per year. The entity estimates that it will make cash payments of US \$12,000 over a one-month period. What is the average cash balance rounded to the nearest dollar)?

- A. US \$1,000
- B. US \$3,464
- C. US \$6,928
- D. US \$2,000

**Answer: B**

Explanation:

The BOO for inventory is a function of ordering cost per order, inventory demand, and carrying cost. In the cash model, the fixed cost per sale of securities is equivalent to the ordering cost, the demand for cash is similar to the demand for inventory, and the interest rate is effectively the cost of carrying a dollar of cash for the period. Substituting in the formula yields an optimal cash balance of about US \$6,928. Thus, the average cash balance is US \$3,464  $(\frac{6,928}{2})$ .

### NEW QUESTION # 105

Ordinary shareholders with preemptive rights are entitled to:

- A. Purchase any additional shares sold by the entity.
- B. Vote first at annual meetings.
- C. Gain control of the entity in a proxy fight.
- D. Purchase any additional bonds sold by the entity.

**Answer: A**

Explanation:

Preemptive rights protect ordinary shareholders, proportional ownership interests from dilution in value. A secondary purpose is to maintain the shareholders' control of the entity. Accordingly, the preemptive right, whether granted by statute or by the corporate charter, grants ordinary shareholders the power to acquire on a pro rata basis any additional ordinary shares sold by the entity. Preemptive rights also apply to debt convertible into ordinary shares.

### NEW QUESTION # 106

Which of the following is the most appropriate way to record each partner's initial investment in a partnership?

- A. At fair value
- B. At book value.
- C. At the original cost.
- D. At the value agreed upon by the partners.

**Answer: D**

Explanation:

Recording Initial Investment in a Partnership:

When forming a partnership, each partner contributes assets, cash, or services to the business.

The initial investment should be recorded at the value agreed upon by the partners, which may differ from fair market value or book value.

This is because partnerships are formed based on mutual agreement, and partners decide how to allocate capital and contributions.

Why Other Options Are Incorrect:

B). At book value:

Book value refers to the value recorded in a partner's individual financial statements. However, in a new partnership, the previous book value is not relevant.

C). At fair value:

While fair value is commonly used in financial reporting, in partnerships, the agreed-upon value is more relevant as partners may negotiate different terms.

D). At the original cost:

The original cost of assets contributed may not reflect their current market or partnership-agreed value, making it an inappropriate basis for initial recording.

IIA's Perspective on Financial Recording:

IIA Standard 1220 - Due Professional Care requires auditors to ensure that financial transactions are recorded in accordance with agreed terms.

COSO Internal Control - Integrated Framework supports the principle that partnership agreements should dictate valuation methods.

GAAP & IFRS Accounting Guidelines recognize that partnership accounting is based on agreed-upon contributions rather than standardized valuation methods.

IIA References:

IIA Standard 1220 - Due Professional Care

COSO Internal Control - Integrated Framework

GAAP & IFRS Partnership Accounting Standards

## NEW QUESTION # 107

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