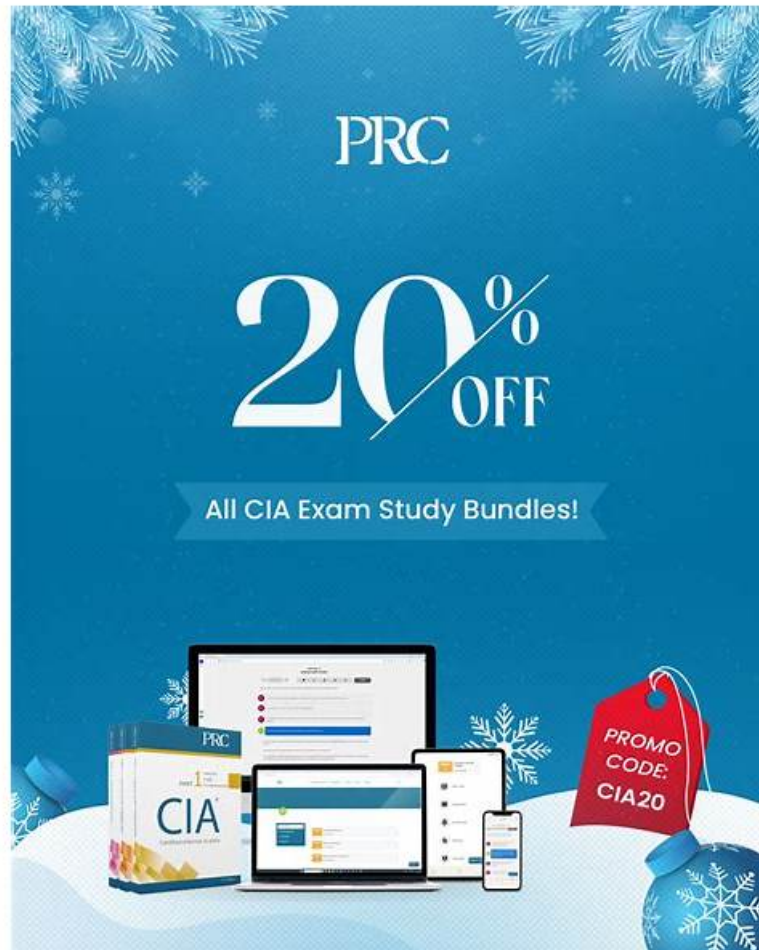


# 2026 Test IIA-CIA-Part3 Preparation | Efficient IIA IIA-CIA-Part3 Reliable Test Book: Business Knowledge for Internal Auditing



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To be eligible to take the IIA-CIA-Part3 exam, candidates must have completed the two other exams required for the CIA certification: IIA-CIA-Part1 (Essentials of Internal Auditing) and IIA-CIA-Part2 (Practice of Internal Auditing). Candidates must also have at least 24 months of internal auditing experience or equivalent education or other relevant experience. IIA-CIA-Part3 Exam consists of 100 multiple-choice questions that must be completed within a 2.5-hour time frame.

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## IIA-CIA-Part3 Exam Preparation & IIA-CIA-Part3 Study Guide & IIA-CIA-Part3 Best Questions

Students are given a fixed amount of time to complete each test, thus IIA Exam Questions candidate's ability to control their time and

finish the Business Knowledge for Internal Auditing (IIA-CIA-Part3) exam in the allocated time is a crucial qualification. Obviously, this calls for lots of practice. Taking PrepPDF IIA-CIA-Part3 Practice Exam helps you get familiar with the Business Knowledge for Internal Auditing (IIA-CIA-Part3) exam questions and work on your time management skills in preparation for the real Business Knowledge for Internal Auditing (IIA-CIA-Part3) exam.

IIA-CIA-Part3 exam is designed to test the candidate's knowledge of business concepts and practices as they relate to internal auditing. IIA-CIA-Part3 exam covers a wide range of topics, including macro and microeconomics, financial statement analysis, budgeting and forecasting, risk management, and corporate governance.

IIA-CIA-Part3 certification exam is one of the most comprehensive exams for internal auditors. It is designed to test the knowledge and understanding of candidates in the area of business knowledge for internal auditing. IIA-CIA-Part3 Exam covers a wide range of topics, including business acumen, financial management, risk management, and information technology. Passing the exam is an essential step towards becoming a certified internal auditor (CIA).

## IIA Business Knowledge for Internal Auditing Sample Questions (Q458-Q463):

### NEW QUESTION # 458

An organization with global headquarters in the United States has subsidiaries in eight other nations. If the organization operates with an ethnocentric attitude, which of the following statements is true?

- A. Standards used for evaluation and control are determined at local subsidiaries, not set by headquarters.
- B. There is a significant amount of collaboration between headquarters and subsidiaries.
- C. People of local nationality are developed for the best positions within their own country.
- **D. Orders, commands, and advice are sent to the subsidiaries from headquarters.**

### Answer: D

#### Explanation:

An ethnocentric attitude in global business means that the parent company (headquarters) makes all key decisions and expects its foreign subsidiaries to follow directives without much autonomy. This approach often results in centralized control, standardized policies, and minimal local input.

\* (A) Standards used for evaluation and control are determined at local subsidiaries, not set by headquarters.

\* Incorrect. In an ethnocentric organization, standards and controls are determined by headquarters, not by local subsidiaries.

\* IIA Standard 2120 - Risk Management emphasizes that corporate governance should ensure consistent policies across all locations, which aligns with ethnocentric approaches.

\* (B) Orders, commands, and advice are sent to the subsidiaries from headquarters. #

\* Correct. In ethnocentric organizations, decision-making authority is centralized at headquarters, and subsidiaries are expected to follow orders and policies without deviation.

\* IIA GTAG "Auditing Global Operations" discusses risks related to centralized control structures, where headquarters enforces policies globally.

\* (C) People of local nationality are developed for the best positions within their own country.

\* Incorrect. This describes a polycentric approach, where local talent is developed for leadership roles. Ethnocentric organizations prefer to assign expatriates from headquarters to key positions in subsidiaries.

\* (D) There is a significant amount of collaboration between headquarters and subsidiaries.

\* Incorrect. Collaboration is more common in geocentric or regiocentric models, where decision-making is shared. Ethnocentric organizations have limited collaboration, as headquarters dictates policies.

\* IIA GTAG - "Auditing Global Operations"

\* IIA Standard 2120 - Risk Management

\* COSO Framework - Internal Control and Corporate Governance

Analysis of Answer Choices: IIA References: Thus, the correct answer is B, as ethnocentric organizations enforce top-down control, sending orders, commands, and advice to subsidiaries.

### NEW QUESTION # 459

Correlation is a term frequently used in conjunction with regression analysis and is measured by the value of the coefficient of correlation,  $r$ . The best explanation of the value  $r$  is that it:

- **A. Is a measure of the relative relationship between two variables.**
- B. Ranges in size from negative infinity to positive infinity.
- C. Is always positive.

- D. Interprets variances in terms of the independent variable.

**Answer: A**

Explanation:

The coefficient of correlation ( $r$ ) measures the strength of the linear relationship between the dependent and independent variables. The magnitude of  $r$  is independent of the scales of measurement of  $x$  and  $y$ . The coefficient has a range of -1 to +1. A value of zero indicates no linear relationship between the  $x$  and  $y$  variables. A value of +1 indicates a perfectly direct relationship, and a value of -1 indicates a perfectly inverse relationship.

#### NEW QUESTION # 460

Which of the following computerized control procedures would be most effective in ensuring that data uploaded from desktop computers to a server are complete and that no additional data are added?

- A. Field-level edit controls that test each field for alphanumeric integrity.
- **B. Batch control totals, including control totals and hash totals.**
- C. Self-checking digits to ensure that only authorized part numbers are added to the database.
- D. Passwords that effectively limit access to only those authorized to upload the data to the mainframe computer.

**Answer: B**

Explanation:

Batch control totals for the data transferred can be reconciled with the batch control totals in the existing file. This comparison provides information on the completion of the data transfer. Batch totals may include record counts, totals of certain critical amounts, or hash totals. A hash total is a control total without a defined meaning, such as the total of employee numbers or invoice numbers, that is used to verify the completeness of data. Thus, the hash total for the employee listing by the personnel department could be compared with the total generated during the payroll run.

#### NEW QUESTION # 461

In a responsibility accounting system, managers are accountable for

- A. Incremental costs.
- **B. Costs over which they have significant influence.**
- C. Variable costs but not for fixed costs.
- D. Product costs but not for period costs.

**Answer: B**

Explanation:

The most desirable measure for evaluating a departmental manager is one that holds the manager responsible for the revenues and expenses s/he can control. Controllability is the basic concept of responsibility accounting.

#### NEW QUESTION # 462

A global firm establishes a cost-based price for its product in each country. The most likely negative outcome is that this pricing strategy will:

- A. Result in dumping.
- B. Create a gray market.
- C. Overprice the product in some markets and under price it in others.
- **D. Set too high a price in countries where the firm's costs are high.**

**Answer: D**

Explanation:

A firm may set a cost-based price in each market with a standard markup. In a region or country where costs are high, this strategy may result in prices that are too high to be competitive within the local market.

## NEW QUESTION # 463

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