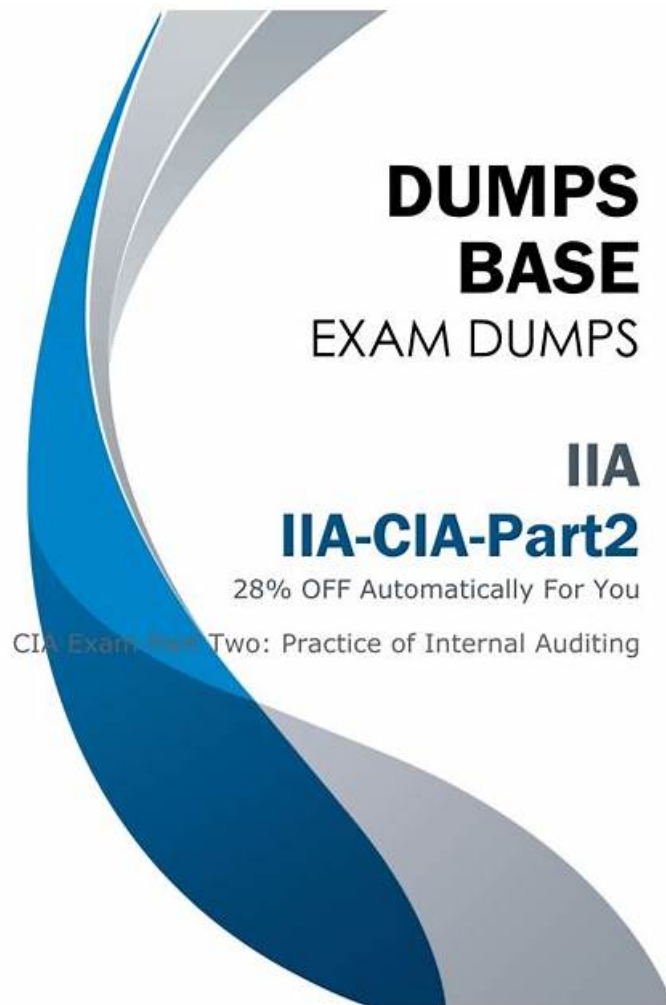


IIA-CIA-Part2인증덤프샘플다운로드 - IIA-CIA-Part2적 중을높은인증덤프공부



2026 KoreaDumps 최신 IIA-CIA-Part2 PDF 버전 시험 문제집과 IIA-CIA-Part2 시험 문제 및 답변 무료 공유:
https://drive.google.com/open?id=1XeNIBJQdaymNXFKnhjw77nxPjFiXRn_E

우리KoreaDumps에는 아주 엘리트한 전문가들로 구성된 팀입니다. 우리는 아주 정확하게 또한 아주 신속히IIA IIA-CIA-Part2관한 자료를 제공하며, 업데이트될경우 또한 아주 빠르게 뉴버전을 여러분한테 보내드립니다. KoreaDumps는 관련업계에서도 우리만의 브랜드이미지를 지니고 있으며 많은 고객들의 찬사를 받았습니다. 현재 IIA IIA-CIA-Part2인증시험패스는 아주 어렵습니다, 하지만 KoreaDumps의 자료로 충분히 시험 패스할 수 있습니다.

IIA-CIA-PART2 (내부 감사 실무) 인증 시험은 Institute of Institute of Institute (IIA)가 제공하는 전문 인증 시험입니다. 이 인증 시험은 내부 감사 분야의 경력을 추구하는 데 관심이있는 개인 또는 이미 현장에서 일하고 있지만 기술과 지식을 향상시키려는 사람들을 위해 설계되었습니다. IIA-CIA-PART2 인증 시험은 내부 감사의 원칙과 관행에 대한 후보자의 이해를 평가합니다.

IIA-CIA-Part2 자격증 시험은 준비와 학습이 많이 필요한 어려운 시험입니다. 그러나 내부 감사 분야에서 경력을 쌓고자 하는 사람들에게는 이 자격증이 경쟁이 심한 취업 시장에서 두각을 나타내며 중요한 자산이 될 수 있습니다.

>> IIA-CIA-Part2인증덤프 샘플 다운로드 <<

IIA-CIA-Part2적중을 높은 인증덤프공부 - IIA-CIA-Part2최신 업데이트버

전 공부문제

저희는 수많은 IT자격증시험에 도전해보려 하는 IT인사들께 편리를 가져다 드리기 위해 IIA IIA-CIA-Part2실제시험 출제유형에 근거하여 가장 완벽한 시험공부가이드를 출시하였습니다. 많은 사이트에서 판매하고 있는 시험자료보다 출중한KoreaDumps의 IIA IIA-CIA-Part2덤프는 실제시험의 거의 모든 문제를 적중하여 고득점으로 시험에서 한방에 패스하도록 해드립니다. IIA IIA-CIA-Part2시험은KoreaDumps제품으로 간편하게 도전해보시면 후회없을 것입니다.

최신 Certified Internal IIA-CIA-Part2 무료샘플문제 (Q85-Q90):

질문 # 85

An internal auditor performed a test of controls and found that a statistically selected representative sample of recorded transactions within the account receivables ledger had an error rate that was within management expectations. The associated revenue account was outside the scope of the audit engagement. How should the conclusion to this engagement be reported?

- A. Negative assurance should be provided, as the associated revenue account was not examined.
- **B. Positive assurance could be provided for the effectiveness of the accounts receivable controls.**
- C. The auditor should state that controls over the recording of transactions in the revenue account are operating effectively.
- D. The auditor should state that the error rate was within the selected confidence level.

정답: B

설명:

In this scenario, the internal auditor performed a test of controls on the accounts receivable ledger and found that the error rate was within management's expectations. Since the audit focused on the accounts receivable controls, the conclusion should be specific to the scope of the engagement. The auditor can provide positive assurance about the effectiveness of the controls over the recording of transactions in the accounts receivable ledger, as the evidence gathered supports this conclusion.

IIA Reference:

IIA Standard 2410: Criteria for Communicating states that communications must include the engagement's objectives and scope as well as applicable conclusions, recommendations, and action plans. Since the engagement was focused on accounts receivable, the assurance provided should relate specifically to the controls in that area.

The Practice Guide on Communicating Results emphasizes that conclusions and assurance should be directly related to the scope of the engagement and the evidence obtained.

질문 # 86

After concluding a preliminary assessment, the engagement supervisor prepared a draft work program According to HA guidance which of the following would be tested by this program?

- A. The process risks
- **B. The process controls**
- C. The process scope
- D. The process objectives.

정답: B

설명:

According to IIA guidance, a draft work program prepared by the engagement supervisor after concluding a preliminary assessment would test the process controls. The work program outlines the specific procedures and steps the internal audit team will take to evaluate the effectiveness of the controls in place to mitigate identified risks.

Reference:

IIA Standards: 2240 - Engagement Work Program

IIA Practice Guide: Engagement Planning

질문 # 87

Which of the following would constitute a violation of the IIA Code of Ethics?

- **A. An internal auditor has no ambitions for promotion and has not engaged in training or other professional development activities during the last three years. The auditor's performance assessments indicate consistent quality of work.**

- B. An internal auditor, who has recently joined the organization, has accepted an assignment to audit the electronics manufacturing division. The auditor previously served as senior auditor for the external audit of that division and has audited many electronics companies during the past two years.
- C. An internal auditor discovered an internal financial fraud during the year, and the financial statements were adjusted to properly reflect the loss associated with the fraud. The auditor discussed the fraud with the external auditor during the external auditor's review of the working papers detailing the incident.
- D. An internal auditor has accepted an assignment to audit the warehousing function six months from now. The auditor has no expertise in that area but has signed up for courses in warehousing that will be completed before the assignment begins.

정답: A

설명:

Section: Volume A

질문 # 88

An internal auditor has a recommendation to change operations which could potentially increase profits by \$50,000. The best way to sell this recommendation to management is to:

- A. Carefully work out the details of implementation before presenting it to department management.
- B. Wait until the exit conference to discuss it in order to ensure all affected parties are present.
- C. Bring it to the audit manager, who should bring it immediately to senior management's attention.
- D. Discuss it with operating supervisors who are directly affected by the change, and then with department management.

정답: D

질문 # 89

How do internal auditors generally determine the priority of the areas within the engagement scope?

- A. By estimating the likelihood of a risks occurring and the potential impact of that risk on the organization
- B. By counting the number of red flags indicating the potential fraudulent activities within the area.
- C. By calculating the period of time when the area was last audited try internal auditors
- D. By totaling the monetary value of the processes within the organization in the scope of the engagement

정답: A

설명:

Internal auditors generally determine the priority of the areas within the engagement scope by assessing the risk of those areas. This involves estimating the likelihood of a risk occurring and the potential impact of that risk on the organization. High-risk areas with a high likelihood of occurrence and significant impact are prioritized to ensure that critical risks are addressed promptly. This risk-based approach to prioritization helps ensure that the audit resources are focused on the most significant areas, enhancing the effectiveness and efficiency of the audit.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2010 - Planning

질문 # 90

.....

KoreaDumps의 IIA인증 IIA-CIA-Part2덤프는 최근 유형인 PDF버전과 소프트웨어버전 두가지 버전으로 제공됩니다. PDF버전을 먼저 공부하고 소프트웨어버전으로 PDF버전의 내용을 얼마나 기억하였는지 테스트할 수 있습니다. 두 버전을 모두 구입하시면 시험에서 고득점으로 패스가 가능합니다.

IIA-CIA-Part2적중율 높은 인증덤프공부 : https://www.koreadumps.com/IIA-CIA-Part2_exam-braindumps.html

- IIA-CIA-Part2인증덤프 샘플 다운로드 시험준비에 가장 좋은 인증시험 최신덤프자료 □ { kr.fast2test.com } 웹사이트에서 [IIA-CIA-Part2]를 열고 검색하여 무료 다운로드 IIA-CIA-Part2인기공부자료
- IIA-CIA-Part2최신 덤프샘플문제 다운 □ IIA-CIA-Part2최신버전 덤프샘플 다운 □ IIA-CIA-Part2시험대비 덤프데모 □ 오픈 웹 사이트☀ www.itdumpskr.com □☀□검색▶ IIA-CIA-Part2 ◀무료 다운로드 IIA-CIA-Part2시

함대비 덤프데모

- IIA-CIA-Part2완벽한 시험기출자료 □ IIA-CIA-Part2시험정보 □ IIA-CIA-Part2높은 통과율 시험공부자료 □ 지금 { www.pass4test.net }에서> IIA-CIA-Part2 □를 검색하고 무료로 다운로드하세요IIA-CIA-Part2최신 덤프 샘플문제 다운
- 퍼펙트한 IIA-CIA-Part2인증덤프 샘플 다운로드 덤프데모문제 다운 □ ➡ www.itdumpskr.com □의 무료 다운로드▶ IIA-CIA-Part2 ◀페이지가 지금 열립니다IIA-CIA-Part2최신버전 덤프샘플 다운
- IIA-CIA-Part2퍼펙트 최신 공부자료 □ IIA-CIA-Part2완벽한 시험기출자료 □ IIA-CIA-Part2최신버전 덤프샘플 다운 □ 무료 다운로드를 위해 □ IIA-CIA-Part2 □를 검색하려면 「 kr.fast2test.com 」 을(를) 입력하십시오 IIA-CIA-Part2최신버전 시험자료
- 퍼펙트한 IIA-CIA-Part2인증덤프 샘플 다운로드 덤프데모문제 다운 □ “www.itdumpskr.com”은 《 IIA-CIA-Part2 》 무료 다운로드를 받을 수 있는 최고의 사이트입니다IIA-CIA-Part2최신 업데이트 인증시험자료
- 최신 업데이트버전 IIA-CIA-Part2인증덤프 샘플 다운로드 인증시험자료 □ □ kr.fast2test.com □에서 검색만 하면➡ IIA-CIA-Part2 □를 무료로 다운로드할 수 있습니다IIA-CIA-Part2높은 통과율 시험덤프
- IIA IIA-CIA-Part2 시험문제 □▷ www.itdumpskr.com◁을(를) 열고☀ IIA-CIA-Part2 □☀□를 입력하고 무료로 다운로드를 받으십시오IIA-CIA-Part2시험난이도
- IIA-CIA-Part2인증덤프 샘플 다운로드 시험공부 □ 무료 다운로드를 위해 ➡ IIA-CIA-Part2 □를 검색하려면 (www.koreadumps.com) 을(를) 입력하십시오IIA-CIA-Part2유효한 인증시험덤프
- IIA-CIA-Part2퍼펙트 최신 공부자료 □ IIA-CIA-Part2최고품질 인증시험 대비자료 □ IIA-CIA-Part2인기자격증 덤프자료 □ 오픈 웹 사이트☀ www.itdumpskr.com □☀□검색 「 IIA-CIA-Part2 」 무료 다운로드IIA-CIA-Part2최신 덤프샘플문제 다운
- IIA-CIA-Part2인증덤프 샘플 다운로드 시험대비 덤프공부 □ □ www.koreadumps.com □을 통해 쉽게✓ IIA-CIA-Part2 □✓□무료 다운로드 받기IIA-CIA-Part2최신버전 덤프샘플 다운
- www.stes.tyc.edu.tw, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, iachm.com, ncon.edu.sa, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, pixabay.com, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, zenwriting.net, www.stes.tyc.edu.tw, dogbasicsinfo.us, Disposable vapes

BONUS!!! KoreaDumps IIA-CIA-Part2 시험 문제집 전체 버전을 무료로 다운로드하세요: https://drive.google.com/open?id=1XeNlBJQdaymNXFKnhjw77nxPjFiXRn_E