

Study IIA-CIA-Part3 Plan - Realistic Exam Business Knowledge for Internal Auditing Questions Answers

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Exam : IIA-CIA-Part3-JPN

Title : Business Knowledge for
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IIA Business Knowledge for Internal Auditing Sample Questions (Q317-Q322):

NEW QUESTION # 317

Which of the following is not a common feature of cumulative preferred stock?

- A. Priority over common stock with regard to earnings.
- B. Priority over common stock with regard to assets.
- C. Priority over common stock with regard to dividend payment.
- **D. Priority over common stock with regard to dilution of shares.**

Answer: D

NEW QUESTION # 318

Which of the following is a key characteristic of a zero-based budget?

- A. A zero-based budget provides estimates of costs that would be incurred under different levels of activity.
- B. A zero-based budget uses input from lower-level and middle-level managers to formulate budget plans.
- C. A zero-based budget maintains focus on the budgeting process.
- **D. A zero-based budget is prepared each year and requires each item of expenditure to be justified.**

Answer: D

NEW QUESTION # 319

The best evidence that contingency planning is effective is to have:

- **A. Successful testing of the plan.**
- B. Signoff on the plan by the internal audit activity.
- C. Comprehensive documentation of the plan.

Answer: A

NEW QUESTION # 320

Which of the following is a false statement about a database management system application environment?

- A. The physical structure of the data is independent of user needs.
- **B. Data are shared by passing files between programs or systems.**
- C. Data definition is independent of any one program.
- D. Data are used concurrently by multiple users.

Answer: B

Explanation:

In this kind of system, applications use the same database. There is no need to pass files between applications.

NEW QUESTION # 321

With regard to project management when of the following statements about perfect crashing is true?

- A. It is a compression technique in which resources are added to the protect
- B. It leads to an increase in risk and often results in rework
- C. It involves a reevaluation of protect requirements and/or scope.
- D. It is an optimization technique where activities are performed in parallel rather than sequentially

Answer: A

NEW QUESTION # 322

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