

# Testking IIA IIA-CIA-Part3 Learning Materials & Exam IIA-CIA-Part3 Certification Cost

## CIA Certification Exam IIA-CIA-Part3-3P Study Guide Updated [2022]

For most candidates, it can be challenging and stressful to take a CIA Exam Part Three: Business Knowledge for Internal Auditing IIA-CIA-Part3-3P exam. But now, you can achieve the success with Killtest IIA-CIA-Part3-3P study guide. On April 12, 2022, we have updated IIA CIA certification exam IIA-CIA-Part3-3P study guide for good learning. You must devote a significant amount of time to studying the actual questions of the updated IIA-CIA-Part3-3P study guide and concentrating on the IIA-CIA-Part3-3P exam topics. Spending an excessive amount of time studying Killtest IIA-CIA-Part3-3P exam questions will only hurt your chances of passing your CIA Exam Part Three: Business Knowledge for Internal Auditing IIA-CIA-Part3-3P exam in the first attempt.



### IIA Certified Internal Auditor (CIA) Certification Requires To Complete All Three Exams

The Certified Internal Auditor (CIA) certification is an important part of IIA certification, it is the premier designation of IIA for more than 40 years. The CIA certification sets the standard for excellence within the profession. Earning the CIA is an important step toward demonstrating your core internal audit skills and knowledge. Candidates who are planning to complete the Certified Internal Auditor (CIA) certification must meet at least one of the following requirements:

- Earn a Bachelor's degree from an accredited college or university and at least two years of verified professional experience in internal audit (or its equivalent). A masters degree may count towards one of the two years of professional experience.

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Most people now like to practice IIA-CIA-Part3 study braindumps on computer or phone, but I believe there are nostalgic people like me who love paper books. The PDF version of our IIA-CIA-Part3 actual exam supports printing. This PDF version also supports mobile phone scanning, so that you can make full use of fragmented time whenever and wherever possible. And the PDF version of our IIA-CIA-Part3 learning guide can let you free from the constraints of the network, so that you can do exercises whenever you want.

IIA-CIA-Part3 Exam is a comprehensive test that covers a wide range of topics. It consists of 100 multiple-choice questions that candidates must complete within two and a half hours. IIA-CIA-Part3 exam is divided into two parts, with the first part focusing on the core concepts of internal auditing, while the second part deals with business-related topics. The IIA-CIA-Part3 Exam is a challenging test that requires a thorough understanding of the internal audit process and business operations.

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## Exam IIA-CIA-Part3 Certification Cost | Exam IIA-CIA-Part3 Preview

The Business Knowledge for Internal Auditing (IIA-CIA-Part3) mock exams will allow you to prepare for the IIA-CIA-Part3 exam in a smarter and faster way. You can improve your understanding of the IIA-CIA-Part3 exam objectives and concepts with the easy-to-understand and actual IIA-CIA-Part3 Exam Questions offered by Itcertking. Itcertking makes the IIA-CIA-Part3 Practice Questions affordable for everyone and allows you to find all the information you need to polish your skills to be completely ready to

clear the IIA-CIA-Part3 exam on the first attempt.

## IIA Business Knowledge for Internal Auditing Sample Questions (Q428-Q433):

### NEW QUESTION # 428

The average collection period for an entity measures the number of days:

- A. Beyond the end of the credit period before a typical customer payment is received.
- B. Before a typical account becomes delinquent.
- C. For a typical check to "clear" through the banking system.
- **D. After a typical credit sale is made until the entity receives the payment.**

**Answer: D**

Explanation:

The average collection period measures the number of days between the date of sale and the date of collection. It should be related to an entity's credit terms. For example, an entity that allows terms of 2/15, net 30, should have an average collection period of somewhere between 15 and 30 days.

### NEW QUESTION # 429

In reviewing an organization's IT infrastructure risks, which of the following controls is to be tested as part of reviewing workstations?

- A. Integrity controls
- B. Input controls
- C. Segregation of duties
- **D. Physical controls**

**Answer: D**

Explanation:

\* Understanding IT Infrastructure Risks and Workstation Security:

\* Reviewing an organization's IT infrastructure risks includes assessing the security of workstations (desktops, laptops, and terminals) that connect to the organization's network.

\* Workstations are vulnerable to physical theft, unauthorized access, and malware attacks, making physical controls a critical security measure.

\* Why Physical Controls Are the Most Relevant for Workstations:

\* Physical controls prevent unauthorized physical access, theft, tampering, and damage to workstations.

\* Examples include:

\* Locked office spaces or workstation enclosures to restrict access.

\* Security badges or biometric authentication to prevent unauthorized use.

\* Cable locks for laptops and desktop computers to deter theft.

\* Surveillance cameras and security guards to monitor access.

\* Why Other Options Are Incorrect:

\* A. Input controls - Incorrect.

\* Input controls ensure accuracy and completeness of data entry, which applies more to application security, not workstation security.

\* B. Segregation of duties - Incorrect.

\* Segregation of duties prevents fraud and conflicts of interest, but it does not directly address workstation security risks.

\* D. Integrity controls - Incorrect.

\* Integrity controls ensure data consistency and accuracy in databases and transactions, not workstation security.

\* IIA's Perspective on IT Risk and Physical Security Controls:

\* IIA Standard 2110 - Governance requires organizations to implement physical security measures for IT assets, including workstations.

\* IIA GTAG (Global Technology Audit Guide) on IT Risks highlights the importance of restricting physical access to IT devices to prevent unauthorized use or data breaches.

\* ISO 27001 Information Security Standard recommends physical controls to secure IT infrastructure and prevent workstation-related risks.

IIA References:

- \* IIA Standard 2110 - IT Security & Physical Access Control
  - \* IIA GTAG - Physical Security of IT Assets
  - \* ISO 27001 - Physical Security and IT Risk Management
- Thus, the correct and verified answer is C. Physical controls.

### NEW QUESTION # 430

Which of the following statements is true regarding user-developed applications (UDAs)?

- A. Updating UDAs may lead to various errors resulting from changes or corrections.
- B. UDAs are less flexible and more difficult to configure than traditional IT applications.
- C. Using UDAs typically enhances the organization's ability to comply with regulatory factors.
- D. UDAs typically are subjected to application development and change management controls.

**Answer: A**

Explanation:

User-Developed Applications (UDAs) are applications, spreadsheets, databases, or tools created and maintained by end-users rather than IT departments. They provide flexibility but also introduce risks related to security, accuracy, and change management.

\* Why Option B is Correct:

\* UDAs lack formal change management controls.

\* Since they are typically not subject to rigorous testing and documentation, modifications may introduce errors.

\* Updating or correcting a formula, macro, or script in a UDA may have unintended consequences that go unnoticed, leading to data integrity issues.

\* Why Other Options Are Incorrect:

\* Option A (UDAs are less flexible and more difficult to configure than traditional IT applications):

\* Incorrect. UDAs are more flexible and easier to modify compared to traditional IT applications, which undergo strict change controls.

\* Option C (UDAs typically are subjected to application development and change management controls):

\* Incorrect. Most UDAs lack formal governance or IT oversight. They are typically developed by business users with little or no structured IT controls.

\* Option D (Using UDAs typically enhances the organization's ability to comply with regulatory factors):

\* Incorrect. UDAs introduce compliance risks due to lack of security, audit trails, and formal change controls.

\* IIA GTAG - "Auditing User-Developed Applications": Discusses risks and controls related to UDAs.

\* IIA Practice Advisory 2130-1 (Control Risk Self-Assessment): Highlights the importance of internal controls over UDAs.

\* COSO Internal Control - Integrated Framework: Recommends applying IT general controls (ITGCs) to UDAs.

IIA References: Thus, the correct answer is B. Updating UDAs may lead to various errors resulting from changes or corrections.

### NEW QUESTION # 431

An entity offers its customers credit terms of a 2% discount if paid within 10 days or the full balance is due within 30 days (2/10, n/30). If some customers take advantage of the cash discount and others do not, which of the following accounts will appear on the income statement if the net method of recording receivables is employed?

Sales Discounts

Sales Discounts Forfeited

- A. No No
- B. No Yes
- C. Yes Yes
- D. Yes No

**Answer: B**

Explanation:

The gross method accounts for receivables at their face amount. If a discount is taken a sales discount is recorded and classified as an offset to sales in the income statement to yield net sales. The net method records receivables net of the applicable discount. If the payment is not received during the discount period, an interest revenue account, such as sales discounts forfeited is credited at the end of the discount period or when the payment is received. Accordingly, the application of the net method requires a sales discount forfeited but not a sales discount account.

### NEW QUESTION # 432

Listening effectiveness is best increased by:

- A. Waiting to review key concepts until the speaker has finished talking.
- B. Tuning out messages that do not seem to fit the meeting purpose.
- C. Factoring in biases in order to evaluate the information being given.
- **D. Resisting both internal and external distractions.**

**Answer: D**

Explanation:

Explanation/Reference:

### NEW QUESTION # 433

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