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It is very normal to be afraid of the exam, especially such difficult exam like IIA-CIA-Part3 exam. We know that encouragement alone cannot really improve your confidence in exam, so we provide the most practical and effective test software to help you pass the IIA-CIA-Part3 Exam. You can use our samples first to experience the effect of our software, and we believe that you can realize our profession and efforts by researching and developing IIA-CIA-Part3 exam software from samples of IIA-CIA-Part3.

IIA-CIA-Part3 exam is a computer-based exam that consists of 100 multiple-choice questions. Candidates have two hours and forty-five minutes to complete the exam. IIA-CIA-Part3 Exam is designed to test the candidate's knowledge of key concepts related to business knowledge for internal auditing. Candidates must pass the exam with a score of 600 or higher to receive the certification.

IIA Business Knowledge for Internal Auditing Sample Questions (Q384-Q389):

NEW QUESTION # 384

Which of the following is not a barrier to effective communication?

- A. Communication overload.
- **B. Similar frames of reference.**
- C. Lack of source credibility.
- D. Filtering.

Answer: B

NEW QUESTION # 385

Which of the following is the primary benefit of including end users in the system development process?

- A. Improved integrity of programs and processing.
- B. Reduced need for unexpected software changes.
- **C. Greater accuracy of the testing phase.**
- D. Enhanced ongoing maintenance of the system.

Answer: C

NEW QUESTION # 386

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

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

Answer: C

NEW QUESTION # 387

New data privacy laws require an organization to use collected customer information for the sole purpose of meeting the organization's business requirements. Which of the following best addresses the risk of the organization not complying with this objective?

- **A. Encrypt the customer information retained by the organization**
- B. Allocate access profiles for each end user of the information
- C. Provide training on social engineering attacks
- D. Establish policies that discipline those who misuse customer information

Answer: A

NEW QUESTION # 388

Which one of the following will usually be accounted for by recognizing a provision?

- **A. Premiums offered to customers.**
- B. Just prior to the balance sheet date, the board decided to close a division. No implementation steps have been taken.
- C. As of the balance sheet date, the board was aware that a new law would require the entity to fit smoke filters to its factories within the next year. No such filters have been fitted.
- D. A law requires an airline to overhaul its aircraft once every 3 years.

Answer: A

Explanation:

When premiums are offered to customers, for example, upon redemption of coupons the entity can usually establish that it has a legal present obligation resulting from a past event and that an outflow of economic benefits is probable. Furthermore, if the entity has prior experience with such offers or information about the experience of similar entities, a reliable estimate of the obligation should be

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