

# IIA-CIA-Part3最新試験情報 & IIA-CIA-Part3テキスト



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IIA-CIA-PART3試験の資格を得るには、候補者がIIA-CIA-PART1およびIIA-CIA-PART2試験を完了している必要があります。IIA-CIA-PART3試験は、100の複数選択の質問で構成され、2.5時間のタイミングがあります。試験の合格スコアは800のうち600です。

>> IIA-CIA-Part3最新試験情報 <<

## IIA-CIA-Part3テキスト & IIA-CIA-Part3認定デベロッパー

IIA IIA-CIA-Part3資格認定はバッジのような存在で、あなたの所有する専門技術と能力を上司に直ちに知られさせます。次のジョブプロモーション、プロジェクトとチャンス申し込むとき、IIA IIA-CIA-Part3資格認定はライバルに先立つのを助け、あなたの大業を成し遂げられます。

IIA-CIA-Part3試験は、内部監査のキャリアを追求する個人の知識とスキルをテストするために設計された厳しい認定試験です。この試験に合格することは、CIAの称号を取得するための重要なステップであり、世界中の雇用主に高く評価されています。適切な準備と学習により、受験者は自信を持ってこの試験に臨み、自分の職業上の目標を実現することができます。

## IIA Business Knowledge for Internal Auditing 認定 IIA-CIA-Part3 試験問題 (Q26-Q31):

### 質問 # 26

Based on the Year 2 year-end balance of accounts receivable and the Year 2 income statement, the company had an average collection period for Year 2 of:

- A. 78 days.
- B. 73 days.
- C. 49 days.
- D. 52 days

正解: B

解説:

The average collection period for Year 2 is 73 days [US \$300,000 accounts receivable/\$1,500,000 sales - 365 days].

### 質問 # 27

Quality control programs employ many tools for problem definition and analysis. A scatter diagram is one of these tools. The objective of a scatter diagram is to:

- A. Divide a universe of data into homogeneous groups.
- B. Show frequency distribution in graphic form.
- **C. Display a population of items for analysis.**
- D. Show the vital trend and separate trivial items.

正解: C

解説:

The objective of a scatter diagram is to demonstrate correlations. Each observation is represented by a dot on a graph corresponding to a particular value of X the independent variable) and Y the dependent variable).

### 質問 # 28

Which of the following changes in accounting policies resulting from a significant change in the expected pattern of economic benefit will increase profit?

- A. A change from straight-line to accelerated depreciation in the early years of the depreciable lives of the assets.
- B. A change from FIFO to LIFO inventory valuation when costs are rising.
- C. A change from accelerated to straight-line depreciation in the later years of the depreciable lives of the assets.
- **D. A change from FIFO to weighted-average inventory valuation when costs are falling.**

正解: D

解説:

According to IAS 16 Property, Plant, and Equipment, a change in depreciation method resulting from a significant change in the expected pattern benefits is accounted for as a change in estimate, that is, prospectively. In a period of falling cost=, FIFO results in higher cost of goods sold than the weighted-average method. FIFO includes the higher, early in cost of goods sold, whereas the weighted-average method averages the later, lower costs with the higher, earlier costs. Thus, a change from FIFO to weighted-average costing reduces cost of goods sold and into reported profit. An entity had the following account balances in the pre-closing trial balance:

### 質問 # 29

When evaluating the help desk services provided by a third-party service provider which of the following is likely to be the internal auditor's greatest concern?

- A. Whether every call that the service provider received was logged by the help desk.
- B. Whether the service provider used its own facilities to provide help desk services
- **C. Whether the provider's responses and resolutions were well defined according to the service-level agreement.**
- D. Whether a unique identification number was assigned to each issue identified by the service provider

正解: C

解説:

An internal auditor's primary concern in evaluating third-party help desk services is ensuring that the provider meets Service-Level Agreement (SLA) requirements, particularly regarding response times, issue resolution, and service quality.

\* Correct Answer (D - Whether the provider's responses and resolutions were well defined according to the SLA)

\* The SLA defines expected service levels, including:

\* Response and resolution times.

\* Performance metrics (e.g., first-call resolution rate).

\* Escalation procedures.

\* Compliance with contractual obligations.

\* The IIA Practice Guide: Auditing Third-Party Relationships states that internal auditors must assess SLA compliance as a key control in outsourcing arrangements.

\* Why Other Options Are Incorrect:

- \* Option A (Whether every call was logged):
  - \* While logging all calls is good practice, the focus should be on meeting SLA requirements, not just documentation.
  - \* The IIA GTAG 7: Continuous Auditing emphasizes measuring performance, not just recording activities.
  - \* Option B (Whether a unique ID was assigned to each issue):
  - \* Issue tracking is important, but an ID alone does not guarantee service quality or SLA compliance.
  - \* Option C (Whether the provider used its own facilities):
  - \* The location of the service provider's facilities does not impact SLA compliance.
  - \* IIA Practice Guide: Auditing Third-Party Relationships - Outlines how auditors should evaluate SLAs and vendor performance.
  - \* IIA GTAG 7: Continuous Auditing - Highlights the importance of performance measurement in outsourced services.
- Step-by-Step Explanation: IIA References for Validation: Thus, ensuring the provider meets SLA-defined response and resolution times (D) is the internal auditor's greatest concern.

### 質問 # 30

On January 1 a company has no opening inventory balance. The following purchases are made during the year:

There are 10,000 units in inventory on December 31. If the company uses the first in first out FIFO method of inventory valuation, the ending inventory balance will be:

- A. US \$85,000
- B. US \$86,250
- C. US \$95,000
- D. US \$77,500

正解: D

解説:

Under first-in, first-out (FIFO) inventory valuation, the 10,000 units in ending inventory are assumed to have been the most recent items purchased. The cost of the most recent 10,000 units purchased is: 5,000 units x US \$7.50 + 5,000 units x \$8 = US \$77,500.

### 質問 # 31

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