

IIA-CHAL-QISA全真模擬試験、IIA-CHAL-QISA関連試験



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IIA IIA-CHAL-QISA 認定試験の出題範囲：

トピック	出題範囲
トピック 1	<ul style="list-style-type: none">Practice of Internal Auditing: This domain covers strategies and policies related to planning, organizing, controlling of internal audit processes, and understanding administrative activities such as resourcing, recruiting, and staffing. Moreover, this domain covers goals of engagement and assessment criteria in addition to planning the engagement to ensure the identification of key risks and controls.
トピック 2	<ul style="list-style-type: none">Essentials of Internal Auditing: This domain has topics such as foundations of internal auditing, independence aconcept of governance and CSR.nd objectivity, Proficiency and Due Professional Care, QA, and Managing Risks. The domain covers describing the
トピック 3	<ul style="list-style-type: none">Business Knowledge for Internal Auditing: This domain covers the vital planning phases and efforts and common performance measures. It also includes ways for management to effectively lead and counsel people to increase their commitment. Also, the domain covers financial accounting and managerial accounting fundamentals and the treatment of various costs.

>>> IIA-CHAL-QISA全真模擬試験 <<<

IIA-CHAL-QISA関連試験 & IIA-CHAL-QISA最新試験

IIA-CHAL-QISA試験に合格すると、特定の分野で能力と知識が向上し、高い給料で良い仕事が見つかるため、テストIIA-CHAL-QISA証明書はますます重要になっています。IIA-CHAL-QISA試験の教材を購入すると、IIA-CHAL-QISA試験に簡単に合格することができます。IIA-CHAL-QISA試験の教材は99%~100%の高い合格率を持っていることが証明されたデータがあります。IIA-CHAL-QISAトレーニング質問で勉強すると、確実にIIA-CHAL-QISA試験に合格します。

IIA Qualified Info Systems Auditor CIA Challenge Exam 認定 IIA-CHAL-

QISA 試験問題 (Q63-Q68):

質問 # 63

What would be the effect if an organization paid one of its liabilities twice during the year, in error?

- A. Assets, net income, and owners' equity would be unaffected
- B. Assets, liabilities, and owners' equity would be understated.
- C. Assets and liabilities would be understated.
- D. Assets, net income, and owners' equity would be understated, but liabilities would be overstated

正解: D

解説:

If an organization pays one of its liabilities twice, its assets (cash) would be reduced more than necessary. This results in an understatement of net income and owners' equity because the additional payment is an expense that should not have been recorded. Liabilities would be overstated because the duplicate payment does not reduce the liability correctly.

References:

* "Financial Accounting Principles," which discusses the impact of errors on financial statements.

質問 # 64

The internal audit activity is planning an assurance engagement for a foreign subsidiary. According to IIA guidance, which of the following would be included in the preliminary communication to management of the area under review?

- A. The scope of the engagement, the estimated time frame, and the names of the auditors.
- B. The estimated time frame, the names of the auditors, and the resources and travel budget
- C. The resources and travel budget, the scope of the engagement, and the estimated time frame.
- D. The names of the auditors, the resources and travel budget, and the scope of the engagement.

正解: A

解説:

* Preliminary Communication: Preliminary communication to management of the area under review is essential in setting clear expectations and ensuring transparency regarding the upcoming audit.

* Key Elements to Include:

* Scope of the Engagement: Define what will be covered in the audit to ensure that management understands the focus areas and objectives.

* Estimated Time Frame: Provide a timeline for the audit activities, including the start and end dates, to help management plan and allocate resources accordingly.

* Names of the Auditors: Identify the auditors involved to facilitate communication and coordination with the audit team.

* IIA Guidance: According to the IIA standards, communicating these elements helps in building a cooperative relationship and ensures that there are no misunderstandings regarding the audit process.

References:

* IIA Standard 2201 - Planning Considerations .

質問 # 65

Which of the following is the most appropriate reason for a chief audit executive to conduct an external assessment more frequently than five years?

- A. A change in senior management or internal audit leadership may change expectations and commitment to conformance
- B. More frequent external assessments can serve as an equivalent substitute for internal assessments.
- C. Significant changes in the organization's accounting policies or procedures would warrant timely analysis and feedback.
- D. The parent organization's internal audit activity agreed to perform biennial reciprocal external assessments to provide greater assurance at a reduced cost.

正解: A

解説:

* Introduction:

* The frequency of external assessments for the internal audit activity (IAA) is typically every five years. However, certain

circumstances may necessitate more frequent assessments.

* Reasons for More Frequent Assessments:

* Significant organizational changes or shifts in internal audit leadership can impact the effectiveness and alignment of the internal audit function with organizational goals.

* Options Analysis:

* Option A: While changes in accounting policies might warrant review, they do not specifically necessitate a more frequent external assessment.

* Option B: More frequent external assessments cannot substitute for ongoing internal assessments, which are continuous and serve different purposes.

* Option C: Reciprocal external assessments can be cost-effective but are not a primary reason for increased frequency.

* Option D: Changes in senior management or internal audit leadership can lead to shifts in expectations and commitment to compliance, thus justifying more frequent external assessments to ensure continued alignment and conformance with standards.

* Conclusion:

* The most appropriate reason for a chief audit executive (CAE) to conduct an external assessment more frequently than five years is when there is a change in senior management or internal audit leadership, as this may alter expectations and commitment to conformance.

質問 # 66

What is the primary reason that audit supervision includes approval of the engagement report?

- A. To ensure report style and grammar are appropriate.
- B. To ensure the objectives of the area under review are met
- C. To ensure senior management supports the reports conclusions
- **D. To ensure report findings are substantiated**

正解: D

解説:

The primary reason for audit supervision, including the approval of the engagement report, is to ensure that the findings presented in the report are substantiated by adequate and appropriate evidence. This step is crucial to maintain the credibility and reliability of the audit process and its outcomes.

* Substantiation of Findings: Ensuring that findings are substantiated helps in providing a clear and defensible basis for the conclusions and recommendations made in the report.

* Audit Quality: This step ensures the quality and integrity of the audit process, confirming that the evidence collected during the audit is sufficient and appropriate to support the findings.

* Credibility: By substantiating findings, the report gains credibility, which is essential for the stakeholders who rely on the audit report for decision-making.

References:

* "Internal Audit Standards and Procedures," which outlines the importance of evidence substantiation in audit reports .

質問 # 67

Which of the following would most likely form part of the engagement scope?

- A. Potential legislation on privacy topics will be employed as a compliance target
- B. The probability of significant errors will be considered via risk assessment.
- **C. Both random and judgmental samplings will be used during the engagement**

正解: C

解説:

* Introduction:

* The engagement scope outlines the boundaries of the audit activities, specifying the methods and techniques to be employed during the engagement.

* Scope Definition:

* The scope includes the areas to be reviewed, the nature and extent of testing, and the specific objectives and criteria to be used.

* Options Analysis:

* Option A: Specifying compliance targets is part of planning but too specific for the overall engagement scope.

* Option B: Detailing the use of both random and judgmental samplings defines the methodology clearly, which is appropriate for the

engagement scope.

* Option C: Considering the probability of significant errors is part of the risk assessment process, not the scope itself.

* Option D: Analyzing wire transfers is a specific audit test rather than a definition of the engagement scope.

* Conclusion:

* Specifying both random and judgmental samplings as part of the engagement scope provides a clear and comprehensive methodology for the audit, making it the most appropriate choice.

質問 # 68

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