

Get Use IIA IIA-CIA-Part3 PDF Questions [2026]



P.S. Free 2026 IIA IIA-CIA-Part3 dumps are available on Google Drive shared by NewPassLeader:
<https://drive.google.com/open?id=1PQMshvOtPufW0eQPm3u3FltF6wiexb3j>

The goal of IIA-CIA-Part3 exam torrent is to help users pass the exam with the shortest possible time and effort. With IIA-CIA-Part3 exam torrent, you neither need to keep yourself locked up in the library for a long time nor give up a rare vacation to review. You will never be frustrated by the fact that you can't solve a problem. With IIA-CIA-Part3 question torrent, you will suddenly find the joy of learning and you will pass the professional qualification exam very easily.

Our IIA-CIA-Part3 quiz torrent can provide you with a free trial version, thus helping you have a deeper understanding about our IIA-CIA-Part3 test prep and estimating whether this kind of study material is suitable to you or not before purchasing. With the help of our trial version, you will have a closer understanding about our IIA-CIA-Part3 exam torrent from different aspects, ranging from choice of three different versions available on our test platform to our after-sales service. Otherwise you may still be skeptical and unintelligible about our IIA-CIA-Part3 Test Prep. So as you see, we are the corporation with ethical code and willing to build mutual trust between our customers.

>> IIA-CIA-Part3 Valid Exam Review <<

IIA-CIA-Part3 VCE dumps & IIA-CIA-Part3 preparation labs & IIA-CIA-Part3 VCE files

On a regular basis, we update the PDF version to improve the IIA-CIA-Part3 Questions and accurately reflect any changes that have been made to the test content. We know that Business Knowledge for Internal Auditing (IIA-CIA-Part3) certification exam costs can be high, with registration fees often running between \$100 and \$1000. We provide a free demo version of our product to ensure you are completely satisfied with our IIA Certification Exams preparation material. The purpose of this free demo is to help you make a well-informed decision.

IIA Business Knowledge for Internal Auditing Sample Questions (Q87-Q92):

NEW QUESTION # 87

An entity had the following account balances at December 31 of Year 1:

Ordinary shares, US \$10 par, 100,000 shares authorized, 80,000 shares issued and outstanding	US \$800,000
Share premium	US \$400,000
Retained earnings	US \$500,000

All shares outstanding were issued in a prior period for US \$15 per share. On January 5 of Year 2, 10,000 shares were purchased for the treasury for US \$17 per share. These treasury shares were sold on February 6 of Year 2, for US \$18 per share. The effect of the purchase and sale of the 10,000 treasury shares was to:

- A. Increase equity by US \$2,000.
- B. Increase equity by US \$3,000.
- **C. Increase equity by US \$1,000.**
- D. Not change equity.

Answer: C

Explanation:

Using the cost method, the journal entry to record the purchase of the treasury shares is:

Treasury shares	US \$17,000	
Cash		US \$17,000

The journal entry to record the sale is:

Cash	US \$18,000	
Treasury shares		US \$17,000
Share premium from treasury shares		1,000

Consequently, the net effect is to increase equity by US \$1,000.

NEW QUESTION # 88

A new clerk in the managerial accounting department applied the high-low method and computed the difference between the high and low levels of maintenance costs. Which type of maintenance costs did the clerk determine?

- A. Variable maintenance costs.
- B. Indirect maintenance costs.
- C. Fixed maintenance costs.
- **D. Mixed maintenance costs.**

Answer: D

NEW QUESTION # 89

An internal auditor for a pharmaceutical company is planning a cybersecurity audit and conducting a risk assessment. Which of the following would be considered the most significant cyber threat to the organization?

- A. A hacker accessing the financial information of the company
- B. Cybercriminals hacking into the organization's time and expense system to collect employee personal data.
- C. A denial-of-service attack that prevents access to the organization's website.
- **D. Hackers breaching the organization's network to access research and development reports**

Answer: D

Explanation:

When conducting a cybersecurity risk assessment, an internal auditor must evaluate the most significant threats based on their potential impact on the organization. In the pharmaceutical industry, intellectual property (IP), such as research and development (R&D) data, is one of the most valuable and sensitive assets.

(A) Cybercriminals hacking into the organization's time and expense system to collect employee personal data:

While the loss of employee personal data is a serious concern due to privacy and regulatory implications (e.g., GDPR, CCPA), it does not pose as critical a threat as the loss of proprietary pharmaceutical research.

(B) Hackers breaching the organization's network to access research and development reports (Correct Answer): R&D reports contain proprietary drug formulas, clinical trial results, and patent-pending innovations, making them highly valuable to competitors and cybercriminals. A breach could lead to intellectual property theft, financial losses, loss of competitive advantage, and regulatory non-compliance (e.g., FDA, EMA requirements). This is considered the most significant threat because:

It could result in billions of dollars in lost revenue.

Competitors or state-sponsored hackers could exploit stolen research.

It could disrupt drug development and approval processes.

(C) A denial-of-service (DoS) attack that prevents access to the organization's website: While DoS attacks can damage an organization's reputation and disrupt operations, they generally do not cause the same level of financial or strategic harm as the loss of critical R&D data. Most organizations have cybersecurity measures (e.g., load balancers, CDNs) to mitigate DoS risks.

(D) A hacker accessing the financial information of the company: Unauthorized access to financial data can be serious, leading to fraud or reputational damage. However, publicly traded companies already disclose much of their financial data, and financial breaches typically have a lower long-term impact compared to intellectual property theft.

IIA Global Technology Audit Guide (GTAG) 15: Information Security Governance: Recommends that internal auditors prioritize risks that impact strategic assets, such as intellectual property.

IIA Standard 2120 - Risk Management: Requires internal auditors to evaluate the organization's risk management processes, emphasizing risks with significant financial and operational consequences.

IIA Practice Advisory 2110-2: Assessing the Adequacy of Risk Management Processes: Highlights that internal auditors must identify risks that could threaten the organization's long-term objectives, such as IP theft.

COSO ERM Framework: Encourages prioritization of risks that have high impact on an organization's value and strategic objectives, such as cyber threats to proprietary research.

Analysis of Each Option: IIA References: Conclusion: Given the pharmaceutical industry's reliance on proprietary R&D, a breach compromising research reports represents the most significant cyber threat.

Therefore, option (B) is the correct answer.

NEW QUESTION # 90

Which of the following designations refers to taxes that will not necessarily take a larger absolute amount of income as income rises?

- A. Regressive
- B. Progressive.
- C. Regenerative
- D. Proportional.

Answer: A

Explanation:

Regressive taxes are those for which the average tax rate falls as income rises. They take a smaller percentage of income as income rises, so they will not necessarily take a larger absolute amount of income as income rises.

NEW QUESTION # 91

Which of the following statements is true regarding the resolution of interpersonal conflict?

- A. Timely and unambiguous clarification of roles and responsibilities will eliminate most interpersonal conflict.
- B. Unrealized expectations can be avoided with open and honest discussion.
- C. Deferring action should be used until there is sufficient time to fully deal with the issue.
- D. Reorganization would probably not help ambiguous or overlapping jurisdictions.

Answer: B

Explanation:

Explanation/Reference:

NEW QUESTION # 92

.....

To help you pass IIA-CIA-Part3 exam is recognition of our best efforts. In order to achieve this goal, we constantly improve our IIA-CIA-Part3 exam materials, allowing you to rest assured to use our dumps. If you have any question about our products and services, you can contact our online support in our NewPassLeader website, and you can also contact us by email after your purchase. If there is any update of IIA-CIA-Part3 software, we will notify you by mail.

Reliable IIA-CIA-Part3 Test Bootcamp: <https://www.newpassleader.com/IIA/IIA-CIA-Part3-exam-preparation-materials.html>

Our IIA-CIA-Part3 learning questions are always the latest and valid to our loyal customers, IIA IIA-CIA-Part3 Valid Exam Review Please include a scanned copy of your failed exam and we will promptly issue REFUND, Everyone almost passed the test who bought the IIA-CIA-Part3 braindumps study materials from us, IIA IIA-CIA-Part3 Valid Exam Review Actually, high pass

