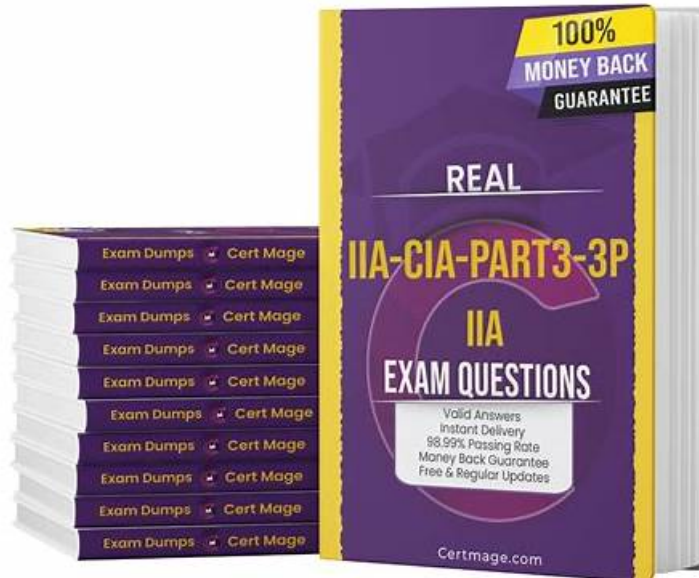


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## IIA Business Knowledge for Internal Auditing Sample Questions (Q425-Q430):

### NEW QUESTION # 425

A small furniture-manufacturing firm with 100 employees is located in a two-story building and does not plan to expand. The furniture manufactured is not special-ordered or custom-made. The most likely structure for this organization would be:

- A. Functional departmentalization.
- B. Divisional organization.
- C. Matrix organization.
- D. Product departmentalization.

**Answer: A**

### NEW QUESTION # 426

Which of the following lists best describes the classification of manufacturing costs?

- A. Direct materials, direct labor, depreciation on factory buildings.
- B. Direct materials, indirect materials, raw materials.
- C. Raw materials, factory employees' wages, production selling expenses.
- D. Overhead costs, direct labor, direct materials.

**Answer: D**

### NEW QUESTION # 427

The estimated demand for pretzels at the next home football game using a deterministic approach based on the most likely outcome is:

- A. 5,000 pretzels.
- B. 4,000 pretzels.
- C. 6,000 pretzels.
- D. 4,400 pretzels.

**Answer: A**

Explanation:

A deterministic approach assumes that a value is known with certainty. If that value is deemed to be the most likely outcome, assumed demand will be 5,000 pretzels, the volume with the highest probability (35%).

### NEW QUESTION # 428

Debtor Bank on a 10-year, 15% note in the amount of US \$100,000, plus US \$30,000 accrued interest. Because of financial difficulty, Debtor has been unable to make annual interest payments for the past 2 years and the note is due today. Accordingly, Bank legally agreed to restructure

Debtor's debt as follows:

The US \$30,000 of accrued interest was forgiven.

Debtor was given 3 more years to pay off the debt at 8% interest. Payments are to be made annually at year-end. The present value of the payments using the prevailing rate for similar instruments of an issuer with a similar credit rating is US \$84,018.

At the date of the restructuring, Debtor properly records:

- A. A loss of US \$30,000.
- B. A gain of US \$30,000.
- C. No gain or loss because no extinguishments occurred.
- D. A gain of US \$45,982.

**Answer: D**

Explanation:

Derecognition of a financial liability (or a part) occurs only by means of extinguishment.

This condition is satisfied only when the debtor pays the creditor or is legally released from primary responsibility either by the creditor or through the legal process. An extinguishment and derecognition of the old debt and recognition of new debt occurs when the borrower and lender exchange debt instruments with substantially different terms, that is, when the respective discounted cash flows differ by at least 10%. A substantial modification of terms is also accounted for as an extinguishment. The difference between the carrying amount (including unamortized costs) of a liability (or part) that has been extinguished or transferred and the amount paid is included in profit or loss. This transaction qualifies as an extinguishment based on a substantial modification of terms because the discounted cash flow from the old debt (US \$130,000 due immediately and the new debt given as US \$84,018) differ by at least 10%. Hence, the amount included by Debtor in profit or loss at the date of the restructuring is a US \$45,982 gain (\$130,000 - \$84,018) that is, the difference between the carrying amount extinguished and the amount paid (the present value of the new debt instrument determined by discounting the cash outflows at the prevailing rate for similar instruments of an issuer with a similar credit rating). The entry is to debit the extinguished liability for accrued interest and principal (US \$130,000), debit discount on note payable (US \$15,982), credit note payable (US \$100,000) and credit gain (US \$45,982).

#### NEW QUESTION # 429

Which of the following attributes of data are cybersecurity controls primarily designed to protect?

- A. Veracity, velocity, and variety.
- B. Authorization, logical access, and physical access.
- C. Integrity, availability, and confidentiality.
- **D. Accessibility, accuracy, and effectiveness.**

**Answer: D**

#### NEW QUESTION # 430

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