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IIA Business Knowledge for Internal Auditing Sample Questions (Q439-Q444):

NEW QUESTION # 439
The leadership of an organization encourages employees to form voluntary problem-solving groups whereby several employees from the same work area meet regularity during work hours to discuss improvements and creative ways to reduce costs. Which of the following best describes this approach?

- A. Self-managed teams
- B. Cross-functional teams
- C. Open-book management
- D. Quality control circles

Answer: A

NEW QUESTION # 440
In creating a risk-based plan, which of the following best describes a top-down approach to understanding business processes?

- A. Identifying the processes at the activity level.
- B. Analyzing the organization's strategic plan where the business processes are defined.
- C. Identifying the risks affecting the organization, the objectives, and then the processes concerned.
- D. Analyzing the organization's objectives and identifying the processes needed to achieve the objectives.

Answer: D

NEW QUESTION # 441
An organization produces products X and Y. The materials used for the production of both products are limited to 500 Kilograms

	Product X	Product Y
Selling price per unit	$10	$13
Materials per unit (at $1/kg)	2 kg	6 kg
Monthly demand	70 units	120 units

(kg) per month. All other resources are unlimited and their costs are fixed. Individual product details are as follows in order to maximize profit, how much of product Y should the organization produce each month?
$10 $13
2 kg
70 units
6 kg
120 units

- A. 70 units
- B. 1:20 units
- C. 50 units
- D. 60 units

Answer: D

NEW QUESTION # 442
The entity has current assets of:

- A. US $3,033,333 C US $3,333,333
- B. US $1,000,000
- C. US $3,633,333

Answer: A

Explanation:
Return on total assets3% equals profit US $100,000) divided by total assets. Consequently, total assets equal US $3,333,333$100,000 - 03). Current assets must therefore equal US $3,033,333$3,333,333 total assets - $300,000 other assets).

NEW QUESTION # 443
Which of the following conflict resolution methods should be applied when the intention of the parties is to solve the problem by clarifying differences and attaining everyone's objectives?

- A. Accommodating.
- B. Collaborating.
- C. Compromising.
- D. Competing.

Answer: B

NEW QUESTION # 444
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