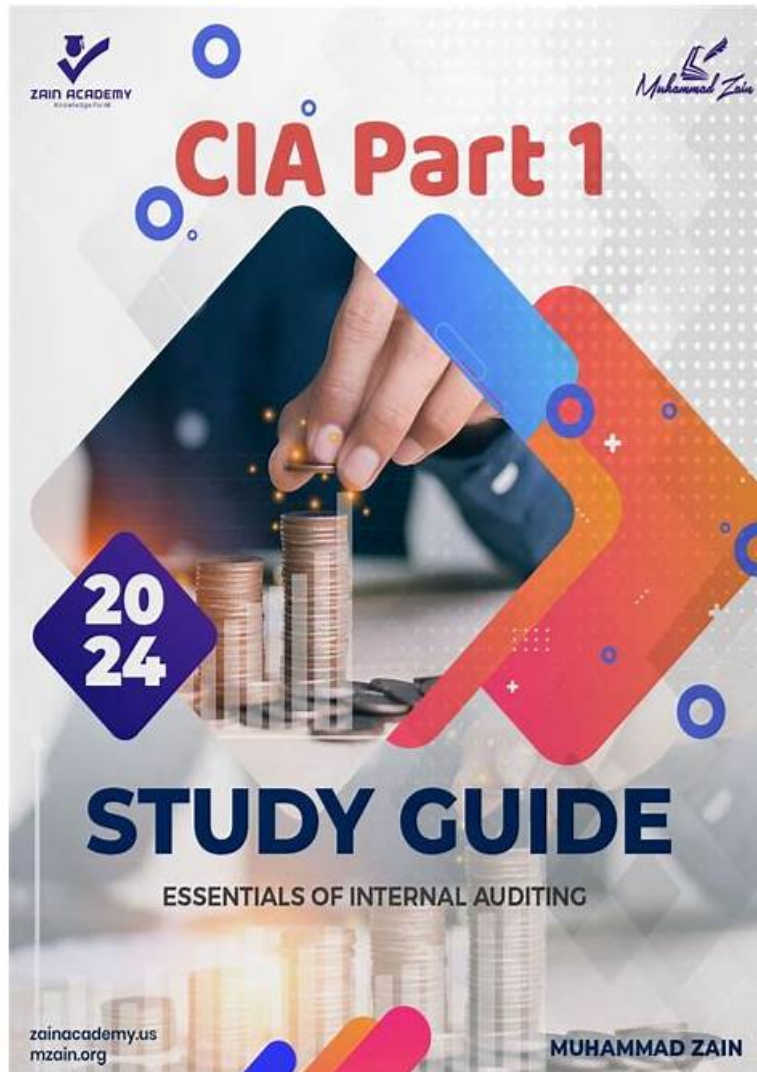


# IIA-CIA-Part1 Guide Torrent - IIA-CIA-Part1 Study tool & IIA-CIA-Part1 Exam Torrent



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### **IIA Essentials of Internal Auditing Sample Questions (Q752-Q757):**

#### **NEW QUESTION # 752**

Which of the following is most accurate concerning corporate social responsibility?

- A. The individualism approach to ethical decision making is focused on implementing a customized long-term outcome that is most beneficial for the entire organization
- B. The utilitarian approaching deciding on ethical dilemmas is concerned with choosing the simplest solution that will apply to the most people
- C. A moral agent in an organization makes decisions that are based on the rules and regulations of the organization as they apply to human resources decisions
- **D. Ethics are not defined by laws but they are not a matter of free choice ethics are based on standards of conduct derived from shared principles and values**

**Answer: D**

#### **NEW QUESTION # 753**

An internal audit activity (IAA) provided assurance services for an activity it was responsible for during the preceding year. As a result, which IIA Code of Ethics principle is presumed to be impaired?

- A. Competence.
- **B. Objectivity.**
- C. Flexibility.
- D. Independence.

**Answer: B**

#### **NEW QUESTION # 754**

Which of the following, other than the internal audit charter, is most likely to define the purpose, authority, and responsibility of the internal audit activity (IAA)?

- A. The IAA vision statement.
- **B. The internal audit policy statement.**
- C. The organization's charter to conduct operations.
- D. The chief audit executive job description.

**Answer: B**

#### **NEW QUESTION # 755**

An accounts receivable clerk receives cash payments, posts the payments to customer accounts, and prepares the daily cash deposit.

The clerk has been stealing some cash and manipulating the customer payments to hide the theft.

This fraud could be detected with which of the following controls?

- A. Total cash deposits for the month are reconciled to the cash receipts journal.
- **B. Names, amounts, and dates on remittance advices are reconciled with the names, amounts, and dates recorded in the cash receipts journal.**
- C. Total cash deposits are compared with the bank reconciliation.
- D. Monthly bank reconciliations are performed by the clerk on a timely basis.

**Answer: B**

#### NEW QUESTION # 756

An organization's chief audit executive (CAE) has been asked to monitor and report on any violations of the organization's code of conduct.

The CAE should:

- A. Review and adjudicate all complaints.
- B. Develop specific procedures to ensure that the code is clearly communicated to all employees.
- **C. Participate in an advisory capacity on the committee that adjudicates any violations.**
- D. Lead the committee responsible for the oversight of the code.

**Answer: C**

#### NEW QUESTION # 757

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