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IIA IIA-CIA-Part3 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none">• Recognize the various forms and elements of contracts• Identify project management techniques
Topic 2	<ul style="list-style-type: none">• Recognize emerging technology practices and their impact on security• Appraise the risk and control implications of different organizational configuration structures
Topic 3	<ul style="list-style-type: none">• Differentiate types of common physical security controls• Examine common performance measures
Topic 4	<ul style="list-style-type: none">• Recognize advanced and emerging financial accounting concepts• Organizational Structure and Business Processes

Topic 5	<ul style="list-style-type: none"> • ?Explain general concepts of managerial accounting • ?Examine the risk and control implications of common business processes
Topic 6	<ul style="list-style-type: none"> • Explain the data analytics process • ?Differentiate the various forms of user authentication and authorization controls
Topic 7	<ul style="list-style-type: none"> • Define the operational roles of a network administrator, database administrator, and help desk
Topic 8	<ul style="list-style-type: none"> • Recognize core activities in the systems development lifecycle and delivery • Recognize the purpose and applications of IT control frameworks
Topic 9	<ul style="list-style-type: none"> • Recognize the application of data analytics methods in internal auditing • Explain the purpose and use of various information security controls
Topic 10	<ul style="list-style-type: none"> • Describe cybersecurity and information security-related policies • Describe the strategic planning process and key activities

IIA Business Knowledge for Internal Auditing Sample Questions (Q261-Q266):

NEW QUESTION # 261

Dale has 20 days to complete production of an order for an important customer. The customer wants 96 units of product that may be painted either red or white. The red units can be produced at a rate of 4 per day. The white units, because of a different quality of paint, can be produced at a rate of 7 per day. The materials for the red units cost US \$80 each, while the white units cost US \$120 each. Dale wants to keep costs at a minimum. What is the constraint that expresses the number of units to be produced?

- A. $R + W = 20$
- B. $4R + 7W = 96$
- C. $4R + 7W = 20$
- D. $(R/4) + (W/7) = 20$

Answer: D

Explanation:

The constraint function that expresses the number of units to be produced is $R + W = 96$, but that is not one of the answer choices. Another constraint is that the total quantities of red (R) and white (W) units must be produced in 20 or fewer days at a rate of 4 red units per day and 7 white units per day. Thus, the time constraint is $(R/4) + (W/7) \leq 20$.

NEW QUESTION # 262

The use of message encryption software:

- A. Reduces the need for periodic password changes.
- B. Increases system overhead.
- C. Requires manual distribution of keys.
- D. Guarantees the secrecy of data.

Answer: B

Explanation:

Encryption software uses a fixed algorithm to manipulate plain text and an encryption key (a set of random data bits used as a starting point for application of the algorithm) to introduce variation. The machine instructions necessary to encrypt and decrypt data constitute system overhead. As a result, processing speed may be slowed.

NEW QUESTION # 263

Management has established a performance measurement focused on the accuracy of disbursements. The disbursement statistics, provided daily to all accounts payable and audit staff, include details of payments stratified by amount and frequency. Which of the

following is likely to be the greatest concern regarding this performance measurement?

- A. Relevance of the data.
- B. Availability of the data.
- C. Measurability of the data
- D. Articulation of the data

Answer: A

NEW QUESTION # 264

Which of the following factors is considered a disadvantage of vertical integration?

- A. It may lead to limited control of proprietary knowledge.
- B. It may reduce the flexibility to change partners.
- C. It may not reduce the bargaining power of suppliers.
- D. It may limit the organization's ability to differentiate the product.

Answer: B

NEW QUESTION # 265

An electronic meeting conducted between several parties at remote sites is referred to as:

- A. Teleconferencing
- B. Interactive processing
- C. Telecommuting
- D. Teleprocessing

Answer: A

Explanation:

Conducting an electronic meeting among several parties at remote sites is teleconferencing. It can be accomplished by telephone or electronic mail group communication software. Videoconferencing permits the conferees to see each other on video screens. The practice has grown in recent years as companies have attempted to cut their travel costs.

NEW QUESTION # 266

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