

# IIA II-A-CIA-Part3 Latest Materials | II-A-CIA-Part3 Latest Test Preparation



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## II-A Business Knowledge for Internal Auditing Sample Questions (Q270-Q275):

### NEW QUESTION # 270

Which of the following stages of contracting focuses on aligning the markets with objectives of the organization?

- A. Negotiation stage
- B. Development stage
- C. Initiation stage
- D. Bidding stage

**Answer: A**

**NEW QUESTION # 271**

Which of the following is an important senior management responsibility with regard to information systems security?

- A. Assigning access privileges.
- B. Identifying ownership of data.
- **C. Assessing exposures.**
- D. Training employees in security matters.

**Answer: C**

Explanation:

Senior management is responsible for risk assessment, including identification of risks and consideration of their significance, the likelihood of their occurrence, and how they should be managed. Senior management is also responsible for establishing organizational policies regarding computer security and implementing a compliance structure. Thus, senior management should assess the risks to the integrity, confidentiality, and availability of information systems data and resources.

**NEW QUESTION # 272**

Cost allocation is the process of assigning indirect costs to a cost object. The indirect costs are grouped in cost pools and then allocated by a common allocation base to the cost object. The base that is employed to allocate a homogeneous cost pool should.

- A. Assign the costs in the pool uniformly to cost objects even if the cost objects use resources in a non uniform way.
- **B. Have a cause-and-effect relationship with the cost items in the cost pool.**
- C. Be a nonfinancial measure e.g., number of setups) because a nonfinancial measure is more objective.
- D. Have a high correlation with the cost items in the cost pool as the sole criterion for selection.

**Answer: B**

Explanation:

A cost allocation base is the common denominator for systematically correlating indirect costs and a cost object. The cost driver of the indirect costs is ordinarily the allocation base. In a homogeneous cost pool, all cost should have the same or a similar cause-and-effect relationship with the cost allocation base.

**NEW QUESTION # 273**

On January 31, Year 3, a company prepaid the US \$72,000 rental fee for a parking lot it leases. The rental fee covered a 3-year period beginning February 1, Year 3. What is the effect of this transaction on the December 31 Year 3, financial statements for each of the following?

	Current Expenses	Prepaid Expenses
A.	US \$0	US \$72,000
B.	US \$22,000	US \$50,000
C.	US \$24,000	US \$48,000
D.	US \$72,000	US \$0

- A. Option D
- **B. Option B**
- C. Option A
- D. Option C

**Answer: B**

Explanation:

The US \$72,000 rental fee should be recognized as expense evenly over the 36-month duration of the lease. In Year 3, US \$22,000 should be deferred to current expenses  $[(US \$72,000 / 36 \text{ months}) \times 11 \text{ months}]$ , and US \$50,000 should be deferred as prepaid expense. On January 1, a new landscaping firm, Bandit Co. acquired a fleet of vehicles, all the necessary tools and equipment, and a parking and storage facility. It began operations immediately. It is now the end of the first year of operations, and the first set of year-end financial statements are being prepared decisions have to be made regarding the appropriate accounting and

reporting practices for this company. Relevant information for several of these items is described in the following list of transactions and events: At year-end the parking and storage facility that was purchased for US \$150,000 has a fair value of US \$250,000. The physical flow of inventory is first in, first out, and the cost of materials has risen steadily over the year. To promote sales for the coming year, maintenance contracts were sold in December at very reasonable prices, provided that the customers paid cash. On April 1, the company arranged a US \$100,000 10% bank loan. Interest payments of US \$5,000 are due on October 1 and April 1 of each year during the 5-year term of the loan. During the first year of operations, the company experienced a 5% bad debt rate on credit sales. None of the bad debts are expected to be recovered, given that 5% is the industry average level of bad debts. Total credit sales for the year were US \$400,000. The year-end balance of accounts receivable includes uncollected overdue accounts of US \$100,000. Half of the uncollected overdue amounts are estimated to be uncollectible.

#### **NEW QUESTION # 274**

Using the cost-recovery method of revenue, profit on an installment sale is recognized:

- A. After cash collections equal to the cost of goods sold have been received.
- B. On the date the final cash collection is received.
- C. On the date of the installment sale.
- D. In proportion to the cash collections.

**Answer: A**

Explanation:

Under the cost-recovery method, no revenue is recognized until cash payments by the buyer exceed the seller's cost of the merchandise sold. This method is appropriate when collection of the revenue is very uncertain.

#### **NEW QUESTION # 275**

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