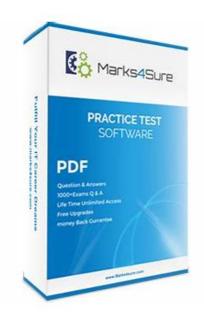
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Questions (Q15-Q20):

NEW QUESTION #15

The "Three Lines of Defense" model is one of the important tools for understanding and implementing risk management in companies. The first line in this model includes:

- A. Internal control procedures.
- B. Quality.
- C. Risk management.

Answer: C

NEW QUESTION #16

With due regard for the principle of proportionality, the board of directors' supervisory role:

- A. Includes appropriately undertaking the roles of some committees, such as the risk committee, if they are not formed.
- B. Includes participating in the work of the formed committees, such as the risk committee, the remuneration committee, and the nominations committee.
- C. Does not include undertaking any work related to the risk committee.

Answer: A

NEW QUESTION #17

The difference between the COSO framework for enterprise risk management and the ISO 31000 international standard for risk management, in terms of the "risk management process" is that:

- A. The COSO framework focuses heavily on the practical steps of the risk management process.
- B. The COSO framework focuses more on setting conceptual frameworks for risk management.
- C. The ISO 31000 methodology for risk management is a non-traditional process.

Answer: B

NEW QUESTION #18

Reducing conflicts of interest between the General Assembly, the Board of Directors, and the executive managers is:

- A. One of the results of the availability of internal factors affecting corporate governance.
- B. One of the results of the availability of external factors affecting corporate governance.
- C. One of the results of the availability of internal and external factors affecting corporate governance.

Answer: C

NEW QUESTION # 19

The Sarbanes-Oxley Act was issued by the U.S. government, and one of its positive effects is:

- A. Protecting shareholders from the transgressions of the board of directors.
- B. Reducing risks when detecting violations at the appropriate time.
- C. Enhancing the role of management and external auditors in the process of preparing financial statements.

Answer: C

NEW QUESTION #20

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