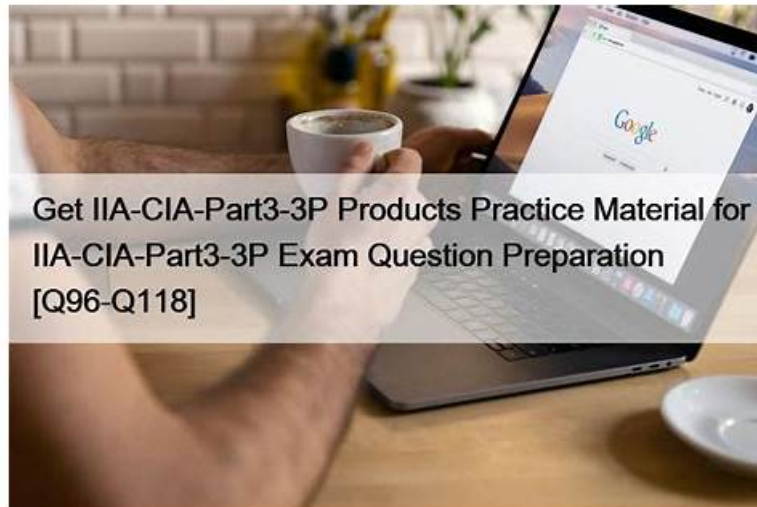# Practice IIA-CIA-Part3 Exams Free - IIA-CIA-Part3 Reliable Exam Simulations

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IIA Business Knowledge for Internal Auditing Sample Questions (Q99-Q104):

NEW QUESTION # 99
The current generation of ERP software ERP II) has added such front-office functions as:

- A. Customer service.
- B. Human resources.
- C. Purchasing.
- D. Inventory control.

Answer: A

Explanation:
The current generation of ERP software EPP II) has added front-office functions.

Customer relationship management applications in ERP II extend to customer service, finance-related matters, sales, and database creation and maintenance. Integrated data are helpful in better understanding customer needs, such as product preference or location of retail outlets. Thus, the organization may be able to optimize its sales forecasts, product line, and inventory levels.

NEW QUESTION # 100
Which of the following actions is most likely to gain support for process change?

- A. Demonstrate support from senior management.
- B. Set clear objectives.
- C. Establish key competencies.
- D. Engage the various communities of practice within the organization.

Answer: D

NEW QUESTION # 101
The decision to implement enhanced failure detection and back-up systems to improve data integrity is an example of which risk response?

- A. Risk avoidance.
- B. Risk reduction.
- C. Risk acceptance.
- D. Risk sharing.

Answer: B

NEW QUESTION # 102
To calculate net sales, List Ac must be List Be cash receipts from customers.

	List A	List B
A.	An increase in accounts receivable	Added to
B.	An increase in accounts receivable	Subtracted from
C.	An increase in accounts payable	Added to
D.	An increase in accounts payable	Subtracted from

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

Answer: C

Explanation:
To convert from the cash basis cash receipts) to the accrual basis net sales the increase in net accounts receivable must be added to cash receipts from customers.

NEW QUESTION # 103
Compared with another bond with the same risk and maturity but without a conversion feature, a convertible bond has a:

- A. Higher coupon rate.
- B. Lower face amount.
- C. Higher face amount.
- D. Lower coupon rate.

Answer: D

Explanation:
Convertible bonds are convertible at the holder's option into the issuer's ordinary shares at a specified price. They have a lower coupon rate than nonconvertible bonds because they offer investors a chance for capital gains.

NEW QUESTION # 104

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