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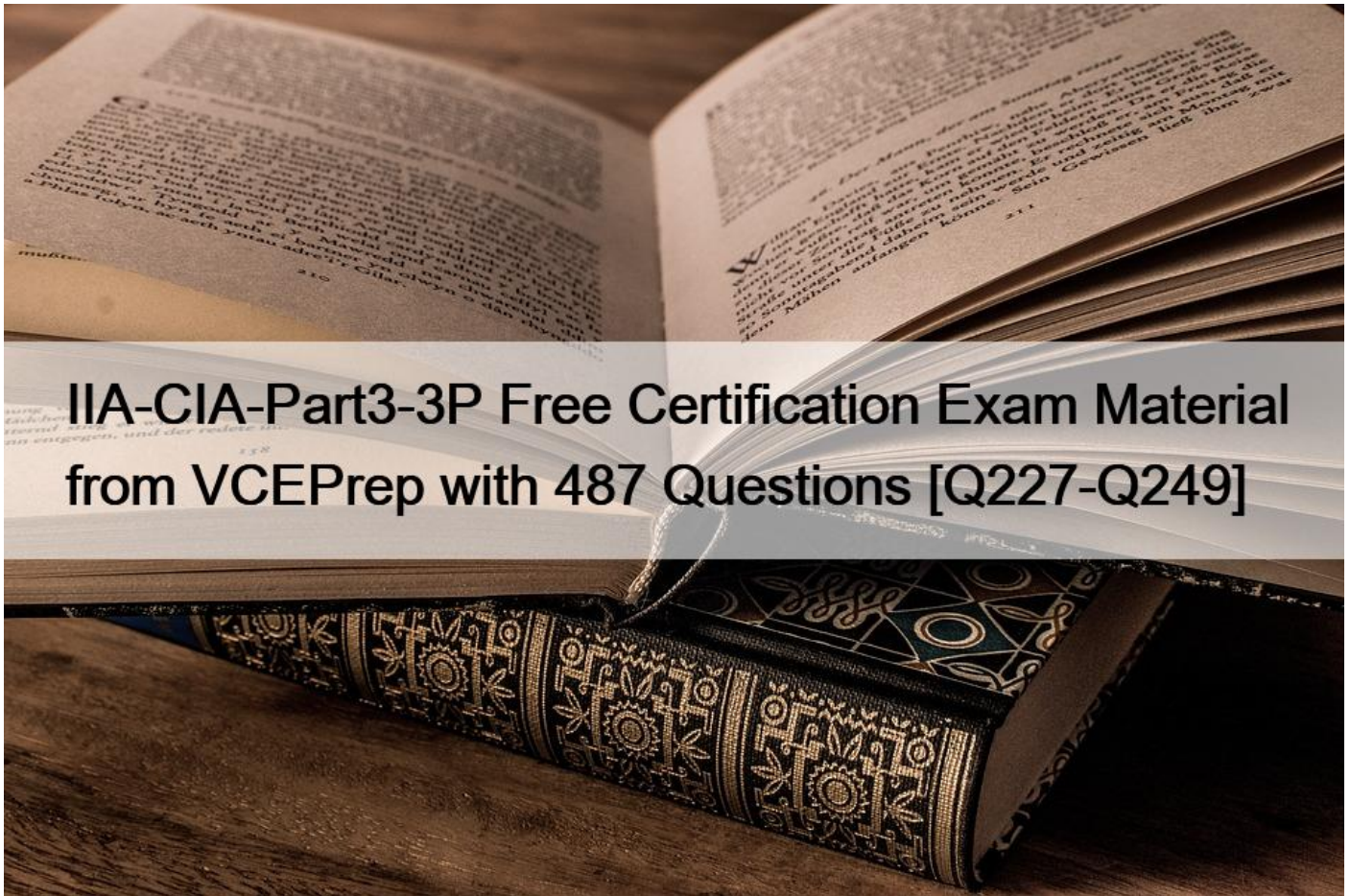

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IIA IIA-CIA-Part3-3P Exam Syllabus Topics:

TopicDetailsTopic 1- Explain basic IT infrastructure and network concepts- Identify project management techniquesTopic 2- Explain the purpose and use of various information security controls- Differentiate types of common physical security controls (cards, keys, biometrics, etc.)Topic 3- Organizational Structure and Business Processes- Infrastructure and IT Control FrameworksTopic 4- ?Distinguish various costs (relevant and irrelevant costs, incremental costs, etc.)- Organizational Objectives, Behavior, and PerformanceTopic 5- ?Recognize advanced and emerging financial accounting concepts- Describe revenue cycle, current asset management activities and accounting, and supply chain managementTopic

6   - Explain general concepts of managerial accounting- Explain organizational behavior (individuals in organizations, groups, and how organizations behave, etc.)Topic 7- Describe capital budgeting, capital structure, basic taxation, and transfer pricing- Recognize the application of data analytics methods in internal auditingTopic 8- Explain disaster recovery planning site concepts- Recognize the purpose and applications of IT control frameworksTopic 9- Examine the risk and control implications of common business processes- Appraise the risk and control implications of different organizational configuration structuresTopic 10- Describe cybersecurity and information security-related policies- Describe management's effectiveness to lead, mentor, guide people, build organizational commitmentTopic 11- Differentiate costing systems

(absorption, variable, fixed, activity-based, standard, etc.)- Examine common performance measures

NEW QUESTION 227

When using data analytics during a review of the procurement process, what is the first step in the analysis process?
* Identify data anomalies and outliers
* Define questions to be answered
* Identify data sources available
* Determine the scope of the data extract.

NEW QUESTION 228

The greatest advantage of functional departmentalization is that it:
* Facilitates communication between primary functions.
* Helps to focus on the achievement of organizational goals.
* Provides for efficient use of specialized knowledge .
* Accommodates geographically dispersed companies

NEW QUESTION 229

Which of the following statements regarding organizational governance is not correct?
* An effective internal audit function is one of the four cornerstones of good governance.
* Those performing governance activities are accountable to the customer.
* Accountability is one of the key elements of organizational governance.
* Governance principles and the need for an internal audit function are applicable to governmental and not-for-profit activities.

NEW QUESTION 230

Which of the following statements regarding database management systems is not correct?
* Database management systems handle data manipulation inside the tables, rather than it being done by the operating system itself in files.
* The database management system acts as a layer between the application software and the operating system.
* Applications pass on the instructions for data manipulation which are then executed by the database management system.
* The data within the database management system can only be manipulated directly by the database management system administrator.

NEW QUESTION 231

Which of the following best describes a transformational leader, as opposed to a transactional leader?
* The leader intervenes to communicate high expectations.
* The leader searches for deviations from the rules and standards and intervenes when deviations exist.
* The leader does not intervene to promote problem-solving.
* The leader intervenes only when performance standards are not met.

NEW QUESTION 232

An organization has started allowing employees to use their personal smart devices to accept vendor payments. What should the organization’s bring-your-own-device (BYOD) policy include to specifically address security and privacy required by the

Payment Card Data Security Standard (PCI DSS)?
* Approved devices
* Mobile applications
* Data storage.
* Backups and transfers

NEW QUESTION 233

All of the following are true with regard to the first-in, first-out inventory valuation method except:
* It values inventory close to current replacement cost.
* It generates the highest profit when prices are rising.
* It approximates the physical flow of goods.
* It minimizes current-period income taxes.

NEW QUESTION 234

An internal auditor is investigating a potential fraudulent activity. What is the first test the auditor should perform on the transaction data under scrutiny?
* Digital analysis for statistically unlikely occurrences that may indicate system tampering.
* Verification of the completeness and integrity of the obtained data.
* Detailed review of the data contents to strategize the best analytical techniques.
* Calculation of statistical parameters to identify outliers requiring further scrutiny.

NEW QUESTION 235

Which of the following would best prevent unauthorized external changes to an organization’s data?
* Antivirus software, firewall, data encryption.
* Firewall, data encryption, backup procedures.
* Antivirus software, firewall, backup procedures.
* Antivirus software, data encryption, change logs.

NEW QUESTION 236

Which of me following statements is most accurate concerning me management and audit of a web server?
* The file transfer protocol (FTP) should always be enabled
* The simple mail transfer protocol (SMTP) should be operating under me most privileged accounts
* The number of ports and protocols allowed to access the web server should be maximized
* Secure protocols for confidential pages should be used instead of clear-text protocol such as HTTP or FTP

NEW QUESTION 237

According to IIA guidance, which of the following is a typical risk associated with the tender process and contracting stage of an organization’s IT outsourcing life cycle?
* The process is not sustained and is not optimized as planned.
* There is a lack of alignment to organizational strategies.
* The operational quality is less than projected.
* There is increased potential for loss of assets.

NEW QUESTION 238

An organization has a complex systems infrastructure consisting of multiple internally developed, off the shelf, and purchased but significantly customized applications. Some of these applications share databases or process data that is used by another stand-alone application, and interfaces have been written to move data between these applications as needed through batch processing Which of the following situations presents the greatest risk exposure given this environment?

* Documentation of each system and its interactions, interfaces, and dependencies with other systems and databases is not gathered and maintained.
* Batch processing jobs include key financial data that is not posted to the accounting system until the next day. preventing real-time queries.
* The job scheduling tool frequently malfunctions, causing scheduled jobs not to run. An error message is sent to IT personnel when a job fails.
* The implementation of a major update for a key application is delayed until any potential interdependencies are identified and analyzed.

NEW QUESTION 239

Which of me following is applicable to both a job order cost system and a process cost system?
* Total manufacturing costs are determined at the end of each period.
* Costs are summarized in a production cost repot for each department
* Three manufacturing cost elements are tracked direct materials direct labor and manufacturing overhead.
* The unit cost can be calculated by dividing the total manufacturing costs for the period by the units produced during the period

NEW QUESTION 240

Which of the following statements about COBIT is not true?
* COBIT helps management understand and manage the risks associated with information technology (IT) processes.
* Management needs to determine the cost-benefit ratio of adopting COBIT control objectives.
* COBIT control objectives are specific to various IT platforms and help determine minimum controls.
* COBIT provides management with the capability to conduct self-assessments against industry best practices.

NEW QUESTION 241

A manager decided to build his team's enthusiasm by giving encouraging talks about employee empowerment, hoping to change the perception that management should make all decisions in the department.

The manager is most likely trying to impact which of the following components of his team's attitude?
* Thinking component.
* Behavioral component.
* Cognition component.
* Affective component.

NEW QUESTION 242

Which of the following statements is true regarding cost-volume-profit analysis?
* Contribution margin is the amount remaining from sales revenue after fixed expenses have been deducted.
* Breakeven point is the amount of units sold to cover variable costs.
* Breakeven occurs when the contribution margin covers fixed costs
* Following breakeven, net operating income will increase by the excess of fixed costs less the variable costs per units sold

NEW QUESTION 243

When attempting to devise creative solutions to problems, team members initially should do which of the following?
* Suspend assumptions and negative feedback
* Weight suggestions based on the speaker’s level of authority.
* Discuss the details of all options presented
* Provide documentation to support their positions

NEW QUESTION 244

The activity that involves a trial run of a product in a typical segment of the market before proceeding to a national launch is referred to as:
* Test marketing
* Experimentation
* Segmentation
* Positioning

NEW QUESTION 245

Refer to the exhibit.

The figure below shows the network diagram for the activities of a large project. What is the shortest number of days in which the project can be completed?
* 21 days.
* 22 days.
* 27 days.
* 51 days.

NEW QUESTION 246

Which of the following is false with regard to Internet connection firewalls?
* Firewalls can protect against computer viruses.
* Firewalls monitor attacks from the Internet.
* Firewalls provide network administrators tools to retaliate against hackers.
* Firewalls may be software-based or hardware-based.

NEW QUESTION 247

During the last year, an organization had an opening inventory of $300,000, purchases of $980,000, sales of

$1,850,000, and a gross margin of 40 percent. What is the closing inventory if the periodic inventory system is used?
* $170,000
* $280,000
* $300,000
* $540,000

NEW QUESTION 248

Which of the following is based on the concept that there is not one best leadership style and that successful leadership depends on a match between the leader, the situation, and the subordinate?
* Attribute theory.
* Path goal model

* Life cycle model
* Contingency theory

NEW QUESTION 249

Which of the following methods, if used in conjunction with electronic data interchange (EDI), will improve the organization’s cash management program, reduce transaction data input time and errors, and allow the organization to negotiate discounts with EDI vendors based on prompt payment?
* Electronic funds transfer.
* Knowledge-based systems.
* Biometrics.
* Standardized graphical user interface.

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