

## [Jun 09, 2022 Latest IIA CIA IIA-CIA-Part3-3P Actual Free Exam Questions [Q265-Q285]



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

TopicDetailsTopic 1- Examine the risk and control implications of common business processes- Appraise the risk and control implications of different organizational configuration structuresTopic 2- Explain general concepts of managerial accounting- Explain organizational behavior (individuals in organizations, groups, and how organizations behave, etc.)Topic 3- Explain basic IT infrastructure and network concepts- Identify project management techniquesTopic 4- Describe capital budgeting, capital structure, basic taxation, and transfer pricing- Recognize the application of data analytics methods in internal auditing  
Topic 5- Explain the purpose and use of various information security controls- Differentiate types of common physical security controls (cards, keys, biometrics, etc.)Topic 6- Differentiate the various forms of user authentication and authorization controls- Identify concepts and underlying principles of financial accountingTopic 7- Organizational Structure and Business Processes- Infrastructure and IT Control Frameworks

### QUESTION 265

Which of the following distinguishes the added-value negotiation method from traditional negotiating methods?

- \* Each party's negotiator presents a menu of options to the other party.
- \* Each party adopts one initial position from which to start.
- \* Each negotiator minimizes the information provided to the other party.
- \* Each negotiator starts with an offer, which is optimal from the negotiator's perspective.

#### QUESTION 266

According to Porter's model of competitive strategy, which of the following is a generic strategy?

- 1) Differentiation.
  - 2) Competitive advantage.
  - 3) Focused differentiation.
  - 4) Cost focus.
- \* 2 only
  - \* 3 and 4 only
  - \* 1, 3, and 4 only
  - \* 1, 2, 3, and 4

#### QUESTION 267

Which of the following statements is true regarding change management?

- \* The degree of risk associated with a proposed change determines whether the change request requires authorization.
- \* To protect the production environment, changes must be managed in a repeatable, defined, and predictable manner.
- \* Changes are only required by software programs.
- \* Program changes generally are developed and tested in the production environment.

Reference:

%20Success\_2nd%20ed.pdf

#### QUESTION 268

Which of the following statements is true regarding the relationship between an individual's average tax rate and marginal tax rate?

- \* In a regressive personal tax system, an individual's marginal tax rate is normally greater than his average tax rate.
- \* In a regressive personal tax system, an individual's marginal tax rate is normally equal to his average tax rate.
- \* In a progressive personal tax system, an individual's marginal tax rate is normally equal to his average tax rate.
- \* In a progressive personal tax system, an individual's marginal tax rate is normally greater than his average tax rate.

#### QUESTION 269

Which of the following conflict resolution methods should be applied when the intention of the parties is to solve the problem by clarifying differences and attaining everyone's objectives?

- \* Accommodating.
- \* Compromising.
- \* Collaborating.

- \* Competing.

### QUESTION 270

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?

- \* Articulation of the data.
- \* Availability of the data
- \* Measurability of the data
- \* Relevance of the data

### QUESTION 271

Which of the following is not a common feature of cumulative preferred stock?

- \* Priority over common stock with regard to dilution of shares.
- \* Priority over common stock with regard to earnings.
- \* Priority over common stock with regard to dividend payment.
- \* Priority over common stock with regard to assets.

### QUESTION 272

Data encryption is an example of which of the following controls?

- \* Application control.
- \* IT general control
- \* Data input control
- \* Data output control

### QUESTION 273

When would a contract be closed out?

- \* When there is a force majeure.
- \* When the termination clause is enacted.
- \* When there's a dispute between the contracting parties.
- \* When all contractual obligations have been discharged.

### QUESTION 274

In accounting, which of the following statements is true regarding the terms debit and credit?

- \* Credit indicates the right side of an account and debit the left side.
- \* Debit means an increase in an account and credit means a decrease.
- \* Debit indicates the right side of an account and credit the left side.
- \* Credit means an increase in an account and debit means a decrease.

Reference:

%20debit%20increases%20the%20balance, Liability%20accounts

### QUESTION 275

According to MA guidance on IT, which of the following best describes a logical access control?

- \* Require complex passwords to be established and changed quarterly
- \* Require swipe cards to control entry into secure data centers
- \* Monitor access to the data center with closed circuit camera surveillance.
- \* Maintain current role definitions to ensure appropriate segregation of duties

#### QUESTION 276

Which of the following statements is true regarding reversing entries in an accounting cycle?

- \* Reversing all previous closing adjustments is a mandatory step in the accounting cycle
- \* Reversing entries should be completed at the end of the next accounting period after recording regular transactions of the period
- \* Reversing entries are identical to the adjusting entries made in the previous period.
- \* Reversing entries are the exact opposite of the adjustments made in the previous period.

#### QUESTION 277

Which of the following factors is most likely to lead to a lack of cohesiveness in a project team?

- \* Prestige
- \* Small size.
- \* Competition
- \* Common threat

#### QUESTION 278

A large hospital has an existing contract with a vendor in another country to provide software support and maintenance of the hospital's patient records information system. From the hospital management's perspective, which of the following controls would be most effective to address privacy risks related to this outsourcing arrangement?

- \* Conduct periodic reviews of the privacy policy to ensure that the existing policy meets current legislation requirements in both regions.
- \* Include a "right to audit" clause in the contract and impose detailed security obligations on the outsourced vendor
- \* Implement mandatory privacy training for management to help with identifying privacy risks when outsourcing services
- \* Develop an incident monitoring and response plan to track breaches from internal and external sources

#### QUESTION 279

Which of the following is a limiting factor for capacity expansion?

- \* Government pressure on organizations to increase or maintain employment.
- \* Production orientation of management.
- \* Lack of credible market leader in the industry.
- \* Company diversification.

#### QUESTION 280

According to MA guidance on IT, which of the following best describes a logical access control?

- \* Require swipe cards to control entry into secure data centers
- \* Maintain current role definitions to ensure appropriate segregation of duties
- \* Require complex passwords to be established and changed quarterly
- \* Monitor access to the data center with closed circuit camera surveillance.

#### QUESTION 281

Which of the following statements is true regarding the management-by-objectives method?

- \* Management by objectives is most helpful in organizations that have rapid changes.
- \* Management by objectives is most helpful in mechanistic organizations with rigidly defined tasks.
- \* Management by objectives helps organizations to keep employees motivated.
- \* Management by objectives helps organizations to distinguish clearly strategic goals from operational goals

#### QUESTION 282

The internal audit activity completed an initial risk analysis of the organization's data storage center and found several areas of concern. Which of the following is the most appropriate next step?

- \* Risk response.
- \* Risk identification.
- \* Identification of context.
- \* Risk assessment.

#### QUESTION 283

If a just-in-time purchasing system is successful in reducing the total inventory costs of a manufacturing company, which of the following combinations of cost changes would be most likely to occur?

- \* 1
- \* 2
- \* 3
- \* 4

#### QUESTION 284

Which of the following is a project planning methodology that involves a complex series of required simulations to provide information about schedule risk?

- \* Monte Carlo Analysis
- \* Integrated Project Plan A
- \* Earned Value Management (EVM).
- \* Project Management Information System (PMIS)

#### QUESTION 285

Which of the following is most important for an internal auditor to check with regard to the database version?

- \* Verify whether the organization uses the most recent database software version
- \* Verify whether the database software version is supported by the vendor.
- \* Verify whether the database software version has been recently upgraded
- \* Verify whether access to database version information is appropriately restricted

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