

IIA-CIA-PART3-3P^{Q&As}

CIA Exam Part Three: Business Knowledge for Internal Auditing

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QUESTION 1

The market price is the most appropriate transfer price to be charged by one department to another in the same organization for a service provided when:

- A. There is an external market for that service.
- B. The selling department operates at 50 percent of its capacity.
- C. The purchasing department has more negotiating power than the selling department.
- D. There is no external market for that service.

Correct Answer: A

QUESTION 2

Which of the following is a security feature that involves the use of hardware and software to fitter or prevent specific information from moving between the outside network and the outside network?

- A. Authorization
- B. Architecture model
- C. Firewall
- D. Virtual private network

Correct Answer: C

QUESTION 3

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:

- A. Test marketing
- B. Experimentation
- C. Segmentation
- D. Positioning

Correct Answer: A

QUESTION 4

Which of the following IT controls includes protection for mainframe computers and workstations?



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- A. Change management controls
- B. Physical and environmental controls.
- C. System software controls
- D. Organization and management controls

Correct Answer: B

QUESTION 5

Preferred stock is less risky for investors than is common stock because:

- A. Common stock pays dividends as a stated percentage of face value.
- B. Common stock has priority over preferred stock with regard to earnings and assets.
- C. Preferred dividends are usually cumulative.
- D. Preferred stock with no conversion feature has a higher dividend yield than does convertible preferred stock.

Correct Answer: C

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