



IIA-CIA-PART3^{Q&As}

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QUESTION 1

Which of the following factors would reduce dissatisfaction for a management trainee but would not particularly motivate the trainee?

- A. A sense of achievement.
- B. Promotion.
- C. Recognition.
- D. An incremental increase in salary.

Correct Answer: D

QUESTION 2

According to IIA guidance, which of the following steps are most important for an internal auditor to perform when evaluating an organization's social and environmental impact on the local community?

1.
Determine whether previous incidents have been reported, managed, and resolved.
2.
Determine whether a business contingency plan exists.
3.
Determine the extent of transparency in reporting.
4.
Determine whether a cost/benefit analysis was performed for all related projects.

- A. 1 and 3.
- B. 1 and 4.
- C. 2 and 3.
- D. 2 and 4.

Correct Answer: A

QUESTION 3

Which of the following best describes a market signal?



- A. The bargaining power of buyers is forcing a drop in market prices.
- B. There is pressure from the competitor's substitute products.
- C. Strategic analysis by the organization indicates feasibility of expanding to new market niches.
- D. The competitor announces a new warranty program.

Correct Answer: D

QUESTION 4

Which of the following statements is true regarding the resolution of interpersonal conflict?

- A. Unrealized expectations can be avoided with open and honest discussion.
- B. Reorganization would probably not help ambiguous or overlapping jurisdictions.
- C. Deferring action should be used until there is sufficient time to fully deal with the issue.
- D. Timely and unambiguous clarification of roles and responsibilities will eliminate most interpersonal conflict.

Correct Answer: A

QUESTION 5

Which of the following statements is true regarding an investee that received a dividend distribution from an entity and is presumed to have little influence over the entity?

- A. The cash dividends received increase the investee investment account accordingly.
- B. The investee must adjust the investment account by the ownership interest.
- C. The investment account is adjusted downward by the percentage of ownership.
- D. The investee must record the cash dividends as dividend revenue.

Correct Answer: D

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