

IIA-CIA-PART3^{Q&As}

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QUESTION 1

Which of the following is an advantage of a tall organizational structure?

- A. The flow of communications from top to bottom and bottom to top is improved.
- B. The organization's overall objectives are familiar to all employees.
- C. More opportunity to advance.
- D. Labor expenses are reduced.

Correct Answer: C

The organizational structure consists of the order, disposition, and relationships of positions and lines of responsibility within an entity. In a tall organizational structure, decision-making responsibility is shared by many levels.

QUESTION 2

An internal auditor discovered that several unauthorized modifications were made to the production version of an organization's accounting application.

Which of the following best describes this deficiency?

- A. Production controls weakness.
- B. Application controls weakness.
- C. Authorization controls weakness.
- D. Change controls weakness.

Correct Answer: D

QUESTION 3

A department purchased one copy of a software program for internal use. The manager of the department installed the program on an office computer and then made two complete copies of the original software.

Copy 1 was solely for backup purposes.

Copy 2 was for use by another member of the department.

In terms of software licenses and copyright law, which of the following is correct?

- A. Both copies are legal.

- B. Only copy 1 is legal.
- C. Only copy 2 is legal.
- D. Neither copy is legal.

Correct Answer: B

QUESTION 4

Structural considerations affecting the threat of substitutes include all of the following except:

- A. Relative prices.
- B. Brand identity.
- C. Cost of switching to substitutes.
- D. Customers\\ inclination to use a substitute.

Correct Answer: B

Substitutes are types of goods and services that serve the same purpose. All products that can replace a good or service should be considered substitutes. For example, bicycles and cars are substitutes for public transportation. Structural considerations determine the effect substitutes have on one another. However, because substitutes are types (not brands) of goods and services that have the same purposes, brand identity is not a structural consideration affecting the threat of substitutes.

QUESTION 5

According to the International Professional Practices Framework, which of the following statements is true regarding a corporate social responsibility (CSR) program?

1.
Every employee generally has a responsibility for ensuring the success of CSR objectives.
2.
The board has overall responsibility for the effectiveness of internal control processes associated with CSR.
3.
Public reporting on the CSR governance process is expected.
4.
Organizations generally have flexibility regarding what is included in a CSR program.

A. 1, 2, and 3 only

B. 1, 2, and 4 only

C. 1, 3, and 4 only

D. 2, 3, and 4 only

Correct Answer: B

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