

# IIA-CIA-PART3-3P<sup>Q&As</sup>

CIA Exam Part Three: Business Knowledge for Internal Auditing

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**QUESTION 1**

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

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

Correct Answer: D

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**QUESTION 2**

An organization needs to borrow a large amount of cash to fund its expansion plan. Which of the following annual interest rates is least expensive?

- A. 7 percent simple interest with a 10 percent compensating balance.
- B. 7 percent simple interest paid at the end of each year.
- C. 7 percent discount interest.
- D. 7 percent compounding interest.

Correct Answer: B

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**QUESTION 3**

Which of the following is a key component of an organization's cybersecurity governance?

- A. Administrators monitoring the use, assignment and configuration of privileges on the network.
- B. The IT department establishing implementing, and actively managing security configurations.
- C. Management identifying and classifying the types of critical data in the organization's system
- D. Senior management of the organization setting the cybersecurity policy

Correct Answer: D

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**QUESTION 4**

Which of the following would most likely be found in an organization that uses a decentralized organizational structure?

- A. There is a higher reliance on organizational culture

- B. There are clear expectations set for employees
- C. There are electronic monitoring techniques employed
- D. There is a defined code for employee behavior

Correct Answer: B

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**QUESTION 5**

A restaurant decided to expand its business to include delivery services rather than relying on third-party food delivery services. Which of the following best describes the restaurant's strategy?

- A. Diversification
- B. Vertical integration
- C. Risk avoidance
- D. Differentiation

Correct Answer: B

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