

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

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**QUESTION 1**

According to IIA guidance, which of the following corporate social responsibility (CSR) evaluation activities may be performed by the internal audit activity?

1.  
Consult on CSR program design and implementation.
  2.  
Serve as an advisor on CSR governance and risk management.
  3.  
Review third parties for contractual compliance with CSR terms.
  4.  
Identify and mitigate risks to help meet the CSR program objectives.
- A. 1, 2, and 3  
B. 1, 2, and 4  
C. 1, 3, and 4  
D. 2, 3, and 4

Correct Answer: A

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**QUESTION 2**

Communication plays an important role in the successful operation of all organizations. Which of the following statements concerning organizational communications is false?

- A. Communication involves at least two people: a sender and a receiver.
- B. Communication is what the sender says, not what the receiver understands.
- C. Every act of communication influences the organization in some way.
- D. Management spends the majority of its time communicating with other members of the organization.

Correct Answer: B

The communication process has five elements: the sender, the symbols in which the message is encoded, the medium through which the message flows, the receiver, and feedback. Because the effectiveness of communication can be known only by its impact on the receiver and the perceived change in the receiver's behavior, the received message must govern the definition. The sent message may be garbled in encoding, in transmission, or in the receiver's decoding.

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**QUESTION 3**

Which of the following phases of a business cycle are marked by an underuse of resources?

1.

The trough.

2.

The peak.

3.

The recovery.

4.

The recession.

A. 1 and 3 only

B. 1 and 4 only

C. 2 and 3 only

D. 2 and 4 only

Correct Answer: B

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**QUESTION 4**

The human resource department of an organization observed that accounting staff turnover was unusually high. Exit interviews indicated that the accounting department work schedule was highly restrictive for accountants who had young children. To improve the retention of skilled employees in the accounting department, the best solution would be to:

A. Implement a program of job rotation within the accounting department.

B. Promote job enlargement for the positions experiencing the greatest turnover.

C. Provide job sharing and flextime opportunities for accounting department employees.

D. Enrich the jobs of accounting department employees.

Correct Answer: C

Job sharing and flextime allow employees to adjust their work schedules and hours to better achieve personal objectives. These programs can increase worker loyalty and motivation.

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**QUESTION 5**

Forecasting early and late markets is necessary to shape product development and marketing efforts and to predict structural evolution of an industry. Which factor is the most significant in obtaining customer acceptance of a new

industry's product or service?

- A. High switching costs.
- B. Required regulatory approval.
- C. High cost of obsolescence.
- D. A performance rather than a cost advantage.

Correct Answer: D

The nature of the benefit is the most significant factor. At one extreme, the benefit may consist of a performance advantage unattainable by other methods. At the other extreme, the benefit may be a pure cost advantage. Ordinarily, early markets purchase a product because it offers a performance advantage. Early markets tend to be suspicious of a product offering a cost advantage.

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