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QUESTION 1

An advisable strategy for a participant in a meeting of the employees would be to:

- A. Read the agenda and supporting materials for the meeting during the early part of the meeting to prepare for later discussion.
- B. Present strong opinions on one side of a proposal right away.
- C. Present views as trial balloons that can be researched later.
- D. Consider the opinions and information needs of other participants before speaking.

Correct Answer: D

Analyzing the audience assists a speaker to gather the right information for the meeting. Moreover, understanding the other participants' opinions and needs enables the speaker to express his/her ideas in the way best calculated to be persuasive.

QUESTION 2

The behavioral science literature identifies diffusion as an effective approach to resolving conflict. An auditor effectively using diffusion in working with a confrontational auditee would:

- A. Set aside critical issues temporarily and try to reach agreement on less controversial issues first.
- B. Emphasize differences between the parties.
- C. Avoid the conflict situation.
- D. Identify the sources of conflict and address them directly.

Correct Answer: A

Diffusion temporarily leaves the conflict unresolved. Smoothing (downplaying differences and emphasizing common interests) and compromise (requiring each party to make concessions) are diffusion approaches to conflict management. The disadvantage is that the underlying problems remain unresolved while the less controversial issues are being addressed first.

QUESTION 3

Select an additional deficiency in the communication chain.

- A. The receiver of the communication was inappropriate; the personnel department should have received the memorandum and then informed the buyer.
- B. The message is improperly encoded because the buyer does not know why the termination is to be completed.
- C. Because the supervisor and buyer have conflicting vacation schedules, no possibility exists for feedback.
- D. The supervisor should not be the sender of the memorandum; the personnel department is the appropriate source.



Correct Answer: C

The communications process has five elements: 1) the sender of the message, 2) symbols used to encode the message, 3) the medium chosen to send the message, 4) the receiver of the message, and 5) feedback acknowledging interpretation of the message by the receiver. Because the supervisor and buyer have conflicting vacation schedules, no possibility exists for feedback, and the buyer is not referred to anyone else in the organization for any additional information.

QUESTION 4

Which of the following performance measures includes both profits and investment base?

- A. Residual income.
- B. A flexible budget.
- C. Variance analysis.
- D. A contribution margin income statement by segment.

Correct Answer: A

QUESTION 5

According to the COSO enterprise risk management (ERM) framework, which of the following is not a typical responsibility of the chief risk officer?

- A. Establishing risk category definitions and a common risk language for likelihood and impact measures.
- B. Defining ERM roles and responsibilities.
- C. Providing the board with an independent, objective risk perspective on financial reporting.
- D. Guiding integration of ERM with other management activities.

Correct Answer: C

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