

# IIA-CIA-PART4<sup>Q&As</sup>

Certified Internal Auditor - Part 4, Business Management Skills

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#### **QUESTION 1**

Which of the following is true with regard to norms?

- A. Norms are similar from culture to culture.
- B. Norms reinforce the group\\'s values and common identity.
- C. Norms cannot be enforced by ridicule or criticism.
- D. Norms are often written in an organization\\'s policy manual.

Correct Answer: B

Norms often provide a common identity for a group. Members feel they are part of a cohesive group with members who also share the same values.

#### **QUESTION 2**

Which of the following is false concerning job motivation?

- A. Increased planning and decision making in a job is a positive motivator only if accompanied by a salary increase.
- B. Recognition of achievement motivates performance.
- C. Poor working conditions create dissatisfaction with the job.
- D. Poor interpersonal relations create dissatisfaction with the job.

Correct Answer: A

Frederick Herzberg\\'s two-factor theory of human behavior postulates that there are two classes of factors in the job situation. Maintenance of hygiene factors dissatisfiers) are those the presence of which will not especially motivate people but the absence of which will diminish performance. These factors are extrinsic to the work itself. They include supervision, working conditions, interpersonal relations, salary, and status. Motivational factors (satisfiers) are those the absence of which will not diminish performance but the addition or availability of which will motivate employees. Intrinsic to the work itself, these include achievement, recognition, challenging work, advancement, growth in the job, and responsibility. Thus, increased planning and decision making enrich the job and serve toincrease satisfaction and motivation. A pay increase is not necessary to achieve this positive effect, but a perceived inadequacy of compensation would act as a dissatisfier.

#### **QUESTION 3**

Gray market activity is in essence a form of arbitrage. To prevent this activity by their distributors, multinational firms:

- I. Raise prices charged to lower-cost distributors.
- II. Police the firms\\' distributors.

III.



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Change the product.
A.
I only.
B.
I and II only.
C.
II and III only.
D.
I, II, and III.
Correct Answer: D
In a gray market, products imported from one country to another are sold by persons trying to make a profit from the difference in retail prices between the two countries. These activities clearly lower the profits in some markets of the multinational firm that was the initial seller. One response is to monitor the practices of distributors and retaliate if necessary. A second response is to charge higher prices to the low-cost distributors to reduce their incentives to participate in a gray market. A third response is to differentiate products sold in different countries, e.g., by adapting th product or offering distinct service features.
QUESTION 4
Intentional stimulation of conflict can be triggered by:
Intentional stimulation of conflict can be triggered by:  I. Making changes to the organizational structure  II. Hiring new employees with different values, attitudes, and backgrounds
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I. Making changes to the organizational structure  II. Hiring new employees with different values, attitudes, and backgrounds  III.  Assigning an employee the role of devil\\'s advocate to oppose the majority views  A.  I only.  B.
I. Making changes to the organizational structure  II. Hiring new employees with different values, attitudes, and backgrounds  III.  Assigning an employee the role of devil\\'s advocate to oppose the majority views  A.  I only.  B.  I, II, and III.
II. Hiring new employees with different values, attitudes, and backgrounds  III.  Assigning an employee the role of devil\\'s advocate to oppose the majority views  A.  I only.  B.  I, II, and III.  C.



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Correct Answer: B

Intentional stimulation of conflict is triggered by making changes in the organizational structure, hiring new employees with different values, attitudes, backgrounds, and assigning an employee to be devil\\'s advocate to oppose the majority views of the group.

### **QUESTION 5**

Motivation is:

- A. The extent to which goal-specific performance is recognized by supervisors.
- B. The extent to which individuals have the authority to make decisions.
- C. The extent of the attempt to accomplish a specific goal.
- D. The desire and the commitment to achieve a specific goal.

Correct Answer: D

Motivation is the desire to attain a specific goal goal congruence) and the commitment to accomplish the goal managerial effort). Managerial motivation is therefore a combination of managerial effort and goal congruence.

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