



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

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### QUESTION 1

In some organizations, first-line supervisors withhold or alter unfavorable information that the supervisors do not want higher management to know. This selective withholding of information is widely known as:

- A. Selective reception.
- B. Filtering.
- C. Regulating information flow.
- D. Perceptual defense.

Correct Answer: B

Communication within an organization must be clear, appropriate, and properly transmitted. Distortion can be unintentional e.g., a phone line going dead), or it may follow from deliberate filtering either by the sender or an intermediary. The auditor should watch for indications that first-line or lower-level management is "filtering" out bad news or covering up irregularities.

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### QUESTION 2

Many people think that conflict is inherently detrimental to an organization. However, studies and actual case experience demonstrate that some conflict is desirable if an organization is to thrive. Identify the technique that management could use to stimulate conflict.

- A. Authoritative command.
- B. Restructuring the organization.
- C. Expansion of resources.
- D. Creation of super ordinate goals.

Correct Answer: B

The interactionist view is that conflict may be constructive as well as destructive because it encourages self-criticism, creativity, and necessary change. Accordingly, managers may decide to stimulate controlled conflict. Techniques for this purpose may include ambiguous or threatening communications; hiring outsiders with different values, managerial styles, attitudes, and backgrounds; designating an individual to argue against the majority opinions of the group; and restructuring the organization to disrupt the status quo.

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### QUESTION 3

Usually, the cheapest way to gain market share is by targeting what class of competitors?

- A. Close competitors.
- B. Distant competitors.
- C. Weak competitors.



D. Bad competitors.

Correct Answer: C

Using the results of a customer value analysis, a firm may target a given class of competitors in order to gain market share. Although there are various methods, targeting weak competitors is usually the cheapest way to gain market share because weak competitors generally do not offer much resistance.

#### QUESTION 4

Which of the following does not describe perception?

- A. Selectivity.
- B. Organization.
- C. Objective.
- D. Interpretation.

Correct Answer: C

Perception is the process through which someone gives meaning to the surrounding environment. Perception consists of three subprocesses: selectivity, organization, and interpretation. Objectives focus upon the purpose of communication rather than the receipt and interpretation perception).

#### QUESTION 5

A firm sold the same product in many foreign countries but changed the ad copy to allow for language and cultural differences. According to teegan\\'s model of adaptation strategies, the firm adopted a strategy of:

- A. Product adaptation.
- B. Communication adaptation.
- C. Dual adaptation.
- D. Straight extension.

Correct Answer: B

Communication adaptation is a strategy that does not change the products, but advertising and marketing campaigns are changed to reflect the local culture and beliefs. For example, a firm may use one message but with changes in language, name, and colors. It may use a consistent theme but change the ad copy in each market. Another option is for a firm to devise a group of ads from which each market may choose the most effective. Still another option is to develop promotion campaigns locally.