



# 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 product-oriented definition of a business rather than a market-oriented definition of a business?

- A. We are a people-and-goods mover.
- B. We supply energy.
- C. We make movies.
- D. We provide climate control in the home.

Correct Answer: C

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#### QUESTION 2

Which of the following IT controls includes protection for mainframe computers and workstations?

- A. Change management controls
- B. Physical and environmental controls.
- C. System software controls
- D. Organization and management controls

Correct Answer: B

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#### QUESTION 3

Which of the following best demonstrates an organization's ability to recover from a disaster?

- A. Hot site
- B. Cold site
- C. Redundant data center
- D. Regular testing of the disaster plan

Correct Answer: A

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#### QUESTION 4

Which of the following methods is most closely associated to year over year trends?

- A. Horizontal analysis



- B. Vertical analysis
- C. Common-size analysis
- D. Ratio analysis

Correct Answer: A

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#### QUESTION 5

An organization has a total asset turnover of 3.0 times and a total debt-to-total assets ratio of 80 percent. If the organization has total debt of \$1 000 000 what is the organization's sales level?

- A. \$266.667
- B. \$416,667
- C. \$3.750.000
- D. \$5 000.000

Correct Answer: C

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