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Vendor:IIA

Exam Code:IIA-CCSA

Exam Name:Certification in Control Self-Assessment

Version:Demo

QUESTION 1

Risks are assessed on both an inherent and a residual basis and the assessment considers both risk likelihood impact.

- A. True
- B. False

Correct Answer: A

QUESTION 2

Risk assessment characteristic of the internal auditor's paradigm has scenario planning as its new paradigm and its old paradigm is:

- A. External control
- B. Internal control
- C. Independent appraisal function
- D. Risk factors

Correct Answer: D

QUESTION 3

Which of the following is Correct?

- A. People are one of the weakest links in control processes.
- B. Processes are one of the weakest links in control processes.
- C. Products are one of the weakest links in control processes.
- D. Inadequate Planning is one of the weakest links in control processes.

Correct Answer: A

QUESTION 4

In organizational with decentralized structures where employees within highly trained specialties are granted decision-making authority within their functional area is called:

- A. Machine bureaucracy
- B. Professional bureaucracy
- C. Functional bureaucracy

D. Decisional bureaucracy

Correct Answer: B

QUESTION 5

Which of the following is Correct?

- A. Program conclusion specify all activities and linking the program activities to expected final results.
- B. Program modeling specify all activities and linking the program activities to expected intermediate and ultimate results.
- C. Program developing specify all activities and linking the program activities to expected ultimate results.
- D. Program integrity specify all activities and linking the program activities to expected intermediate results.

Correct Answer: B

QUESTION 6

A control objective is a statement of the desired result or purpose to be achieved by implementing control procedures within any activity.

- A. True
- B. False

Correct Answer: B

QUESTION 7

Internal auditors have which following four principles to uphold and apply.

- A. Integrity, Objectivity, Control and Confidentiality
- B. Integrity, Objectivity, Confidentiality and Competency
- C. Reliability, Objectivity, Timeliness and Competency
- D. Integrity, Objectivity, Discretion and Expertise

Correct Answer: B

QUESTION 8

Adjusting entries made without formal approval is a fraud warning of financial characteristics.

- A. True

B. False

Correct Answer: A

QUESTION 9

The purpose of developing and organizational structure is:

- A. To establish individual responsibilities to handle complexity of the organization's processes.
- B. To establish individual responsibilities as a means of control and to ensure the organization achieves its goals.
- C. To establish individual responsibilities, their number and type.
- D. To establish individual responsibilities to formalize the organization's processes.

Correct Answer: B

QUESTION 10

A document that outlines in visual and narrative format the processes and control points within the process is called:

- A. Flowchart
- B. Visual aids
- C. Visual illustration
- D. None of the above

Correct Answer: A

QUESTION 11

Description, action steps, time frames, delineated responsibilities are all factors of Objective statements.

- A. True
- B. False

Correct Answer: A

QUESTION 12

Which of the following is Correct?

- A. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations.

- B. Take guidelines to analyst conflicts of internal auditing.
- C. Required orientation and continuing education regarding audits.
- D. Assets are safeguards for internal audits.

Correct Answer: A