

CIA考试题：CIA英文试题训练（6）PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/86/2021_2022_CIA_E8_80_83_E8_AF_95_E9_c53_86174.htm 1. A restaurant chain has over 680 restaurants. All food orders for each restaurant are required to be input into an electronic device which records all food orders by food servers and transmits the order to the kitchen for preparation. All food servers are responsible for collecting cash for all their orders and must turn in cash at the end of their shift equal to the sales value of food ordered for their I.D. number. The manager then reconciles the cash received for the day with the computerized record of food orders generated. All differences are investigated immediately by the restaurant. Corporate headquarters has established monitoring controls to determine when an individual restaurant might not be recording all its revenue and transmitting the applicable cash to the corporate headquarters. Which one of the following would be the best example of a monitoring control? A. The restaurant manager reconciles the cash received with the food orders recorded on the computer. B. All food orders must be entered on the computer, and segregation of duties is maintained between the food servers and the cooks. C. Management prepares a detailed analysis of gross margin per store and investigates any store that shows a significantly lower gross margin. D. Cash is transmitted to corporate headquarters on a daily basis. C yes. Monitoring is a process that assesses the quality of internal control over time. It involves assessment by appropriate personnel of the design and operation of controls and the taking of

corrective action. Monitoring can be done through ongoing activities or separate evaluations. Ongoing monitoring procedures are built into the normal recurring activities of an entity and include regular management and supervisory activities. Thus, analysis of gross margin data and investigation of significant deviations is a monitoring process. A no. The manager ' s activity is an example of a reconciliation control applied at the store level. Monitoring is an overall control that determines. Whether other controls are operating effectively. B no. the division of duties is an operational control. D no. daily transmission of cash is an operational control. 2 . Insurance companies are beginning to receive hospitalization claims directly from hospitals by computer media: no paper is transmitted from the hospital to the insurance company. Which of the following controls would be most effective in detecting fraud in such environment? A. Use integrated test facilities to test the correctness of processing in a manner that is transparent to data processing. B. Develop monitoring programs to identify unusual types of claims or an unusual number of claims by demographic classes for investigation by the claims department. C. Use generalized audit software to match the claimant identification number with a master list of valid policyholders D. Develop batch controls over all items received from a particular hospital and process those claims in batches. B yes. Monitoring assesses the quality of internal control over time. Management considers whether internal control is properly designed and operating as intended and modifies it to reflect changing conditions. Monitoring may be in the form of

separate, periodic evaluations or of ongoing monitoring. Ongoing monitoring occurs as part of routine operations. It includes management and supervisory review, comparisons, reconciliations, and other actions by personnel as part of their regular activities. Thus, monitoring of the number and nature of claims may serve to detect failures of internal controls. A no. an ITF is useful in determining the correctness of processing of validly entered transactions. The issue in this case is the validity of the entered transactions. C no. An edit control should be built into the application to test for valid policy numbers. D no. Batch controls are designed to ensure that all items submitted are processed, i.e., that they are not lost or added to. Batch controls serve a control purpose, but the major concern is the validity of the input.

3. Control self-assessment is a process that involves employees in assessing the adequacy of controls and identifying opportunities for improvement within an organization. Which of the following are reasons to involve employees in this process? 1). Employees become more motivated to do their jobs right. 2). Employees are objective about their jobs. 3). Employees can provide an independent assessment of internal controls. 4). Managers want feedback from their employees. A . 1) and 2) B. 3) and 4) C .1) and 4) D .2) and 4). C yes. Control self-assessment is consistent with modern concepts of continuous improvement of quality in every aspect of organization activities. For this approach to be effective, all members of the organization must participate. Employees should be empowered, that is, adequately trained, provided with necessary information and tools, involved in

important decisions, and fairly compensated. Participation by employees has a positive effect on motivation because it tends to increase commitment to the job and resulting ego satisfaction. Moreover, full employee participation requires two-way communication and therefore encourages feedback from employees. A no. employees often lack the perspective to be objective about their jobs or performance. B no. Although employees can be involved in assessing internal controls, their assessments are not independent. D no. same as A. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com