

CIA考试题：CIA英文试题训练（5）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_86178.htm

1. To minimize the risk that agents in the purchasing department will use their positions for personal gain, the organization should

A. Rotate purchasing agent assignments periodically.
B. Request internal auditors to confirm selected purchases and accounts payable.
C. Specify that all items purchased must pass value-per-unit-of-cost reviews.
D. Direct the purchasing department to maintain records on purchase prices paid, with review of such being required each 6 months.

A yes. The risk of favoritism is increased when buyers have long-term relationships with specific vendors. Periodic rotation of buyer assignments will limit the opportunity to show favoritism. This risk is also reduced if buyers are required to take vacations.
B no. Confirmation does not enable internal auditors to detect inappropriate benefits received by purchasing agents or deter long-term relationships.
C no. value-per-unit-of-cost reviews could be helpful in assuring value received for price paid but do not directly focus on receipt of inappropriate benefits by purchasing agents.
D no. review of records every 6 months does not enable the organization to detect receipt of inappropriate amounts by an agent or deter relationships that could lead to such activity.

2. Upon receipt of purchased goods, receiving department personnel match the quantity received with the packing slip quantity and mark the retail price on the goods based on a master price list. The annotated packing slip is then forwarded to

inventory control and goods are automatically moved to the retail sales area. The most significant control strength of this activity is

A. Immediately pricing goods for retail sale. B. Matching quantity received with the packing slip. C. Using a master price list for marking the sale price. D. Automatically moving goods to the retail sales area.

C yes. Use of the master price list assures that the correct retail price is marked. A no. Timing is not as important as the accuracy of prices. B no. matching quantity received with the packing slip does not ensure receipt of the quantity ordered. D no. Goods may or may not be needed in retail sales.

3. Management can best strengthen internal control over the custody of inventory stored in an off-site warehouse by implementing.

A . Reconciliation of transfer slips to/from the warehouse with inventory records. B . increases in insurance coverage. C. regular reconciliation of physical inventories to accounting records. D, Regular confirmation of the amount on hand with the custodian of the warehouse.

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