

CIA考试题：CIA英文试题训练（4）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_86180.htm 1. control has been described as a closed system consisting of six elements. One of the six elements is a setting performance standards. B adequately securing data files. C approval of audit charter. D establishment of independent audit function. A yes. There are four essential elements of control: 1. establishment of objectives, 2. adoption of standards, 3 comparison of actual results with adopted standards, and 4. corrective action taken as needed. These four elements of control provide reasonable assurance to management that established objectives and goals will be achieved. However, Sawyer ' s Internal Auditing (iia 1988,p,979), on which this question is based, describes a six-element system: 1 setting standards, 2 measuring performance,, 3 analyzing performance and comparing it with the standards, 4 evaluating deviations and bring them to the attention of appropriate persons, 5 correcting deviations, and 6 following up on corrective action. B adequately securing data files is not an element of a closed control system. 2 Specific airline ticket information, including fare class, purchase date, and lowest available fare options, as prescribed in the company ' s travel policy, is obtained and reported to department management when employee purchase airline tickets from the company ' s authorized travel agency. Such a report provides information for A. quality of performance in relation to the company ' s travel policy. B. Identifying costs necessary to process employee business

expense report data.C.Departmental budget-to-actual comparisons.D.Supporting employer ' s business expense deductions. A yes feedback is a part of the internal control cycle. It provides a basis for comparing actual performance (purchases of tickets given the available options) with standards (company policy).B no. this ticket information is preliminary :employees may change tickets and routings prior to their trip.C no. this information does not necessarily reflect the actual costs ultimately incurred.D no, same as C 3 which of the following activities represents both an appropriate personnel department function and a deterrent to payroll fraud?A distribution of paychecks.B Authorization of overtime.C Authorization of additions and deletions from the payroll.D Collection and retention of unclaimed paychecks. C yes. The payroll department is responsible for assembling payroll information (record keeping). The personnel department is responsible for authorizing employee transactions such as hiring , firing, and changes in pay rates and deductions. Segregating the recording and authorization functions helps prevent fraud.A no. the treasurer should perform the asset custody function regarding payroll.B no. Authorizing overtime is a responsibility of operating management.D no. unclaimed checks should be in the custody of the treasurer until they can be deposited in a special bank account.

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