

CIA考试题：CIA英文试题训练（3）PDF转换可能丢失图片或格式，建议阅读原文

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1. Controls can be classified according to the function they are intended to perform: for example, to discover the occurrence of an unwanted event (detective), to avoid the occurrence of an unwanted event (preventive), or to ensure the occurrence of a desirable event (directive). Which of the following is a directive control? A Monthly bank statement reconciliations. B dual signatures on all disbursements over a specific dollar amount. C recording every transaction on the day it occurs D Requiring all members of the internal auditing department to be CIAs. A no Monthly bank statement reconciliation is a detective control. The events under scrutiny have already occurred. B no Dual signatures on all disbursements over a specific dollar amount is a preventive control. The control is designed to deter an undesirable event. C no Recording every transaction on the day it occurs is a preventive control. D yes Requiring all members of the internal auditing department to be CIAs is a directive control. The control is designed to encourage a desirable event to occur, i.e. .to enhance the professionalism and level of expertise of the internal auditing department.

2. Corporate directors, management, external auditors, and internal auditors all play important roles in creating a proper control environment. Top management is primarily responsible for A Establishing a proper environment and specifying overall internal controls. B Reviewing the reliability and integrity of financial and the

means used to collect and report such information.. C Ensuring that external and internal auditors adequately monitor the control environment. D Implementing and monitoring controls designed by the board of directors. A yes According to SIAS 1, “ management plans, organizes, and directs in such a fashion as to provide reasonable assurance that established goals and objectives will be achieved. ” Also, “ management establishes and maintains an environment that fosters control. ” B no Internal auditing is responsible for reviewing the reliability and integrity of financial information and the means used to collect and report such information. C no Management cannot delegate its responsibilities for control to auditors. D no The board has oversight responsibilities but ordinarily does not become involved in the details of operations.

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