

CIA考试题：CIA英文试题训练（2）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_86184.htm 1. According to The IIA, Internal controls are designed to provide reasonable assurance that A Material errors or fraud will be prevented or detected and corrected within a timely period by employees in the course of performing their assigned duties. B Management ' s plans have not been circumvented by worker collusion. C The internal auditing department ' s guidance and oversight of management ' s performance is accomplished economically and efficiently. D Management ' s planning, organizing ,and directing processes are properly evaluated. A YES According to SIAS 1, Reasonable assurance is provided when cost-effective actions are taken to restrict deviations to a tolerable level.. This implies, for example, that material errors and improper or illegal acts will be prevented or detected and corrected within a timely period by employees in the normal course of performing their assigned duties. The cost-benefit relationship is considered by management during the design of systems. The potential loss associated with any exposure or risk is weighed against the cost to control it ” . B no Collusion is an inherent limitation of internal control. C no The board of directors or a similar body is responsible for the guidance and oversight of management. D no The examination and evaluation of management processes is a function of the internal auditing department. 2. Which of the following features of a large manufacturing company ' s

organization structure would be a control weakness? A The information systems department is headed by a vice president who reports directly to the president. B The chief financial officer is a vice president who reports to the chief executive office. C The audit committee of the board consists of the chief executive officer, the chief financial officer, and a major shareholder. D The controller and treasurer report to the chief financial officer.

A no This reporting relationship is a strength. It prevents the information systems operation from being dominated by a user. B no This is a normal and appropriate reporting relationship. C no The audit committee has a control function because of its oversight of internal as well as external auditing. It should be made up of directors who are independent of management. The authority and independence of the audit committee strengthen the position of internal auditing. The board should concur in the appointment or removal of the director of internal auditing, who should have direct, regular communication with the board(Standard 110). D no This is a normal and appropriate reporting relationship.

3. Corporate management has a role in the maintenance of internal control. In fact, management sometimes is a control. Which of the following involves managerial functions as a control device? A supervision of employees. B use of a corporate policies manual C maintenance of a quality control department D internal auditing

A yes SIAS 1 states, " Effective control is present when management directs systems in such a manner as to provide reasonable assurance that the organization ' s objectives and goals will be achieved " Directing includes

“ authorizing and monitoring performance, periodically comparing actual with planned performance, and documenting these activities to provide additional assurance that systems operate as planned, ”
Monitoring “ encompasses supervising, observing, and testing activities and appropriately reporting to responsible individuals. Monitoring provides an ongoing verification of progress toward achievement of objectives and goals. ”

B no The manual advises but does not control.
C no A quality control department is a form of internal review. The manager of quality control should be independent of the operations reviewed.
D no Internal reviews (such as internal auditing)should be independent of the operations reviewed and are not a managerial function.

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