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### NEW QUESTION: 1

如果一個組織的營運資金高於行業平均水平，下列哪一項最有可能是正確的？

- A. 短期債務的結算可能會變得困難。
- B. 現金可能會堆積在不產生財務價值的項目上。
- C. 組織的收集策略無效。
- D. 組織能夠有效地利用資金來產生收入。

**Answer: B (LEAVE A REPLY)**

Working capital = Current Assets - Current Liabilities

A high amount of working capital compared to industry averages suggests that the organization may not be efficiently using its resources. This could mean that:

Excess cash is invested in inventory or accounts receivable, instead of being used for growth, investment, or shareholder returns.

The company may be holding too much inventory, which could lead to obsolescence or additional storage costs.

The business may have slow turnover in receivables, meaning cash is not being collected efficiently.

A). Settlement of short-term obligations may become difficult. (Incorrect) A high working capital means the organization has sufficient assets to cover short-term obligations, so liquidity issues are unlikely.

B). Cash may be tied up in items not generating financial value. (Correct) High working capital may indicate inefficient use of assets, such as excess inventory, high accounts receivable, or idle cash.

This can negatively impact return on assets (ROA) and overall financial performance.

C). Collection policies of the organization are ineffective. (Incorrect) While high receivables can be a factor, working capital includes all current assets and liabilities, not just accounts receivable.

The issue could be inventory mismanagement or excess liquidity, not just collection policies.

D). The organization is efficient in using assets to generate revenue. (Incorrect) A high working capital does not necessarily mean efficiency. In fact, it may indicate underutilized resources rather than optimized performance.

IIA GTAG 3 - Continuous Auditing: Implications for Internal Auditors highlights the importance of monitoring key financial metrics such as working capital.

IIA Practice Advisory 2130-1 - Assessing Organizational Performance emphasizes that internal auditors should assess whether financial resources are being used efficiently.

Financial Management Principles (IIA Guidance) discuss the impact of excessive working capital on liquidity and return on investment.

Explanation of Answer Choices: IIA References: Thus, the correct answer is B. Cash may be tied up in items not generating financial value.

### NEW QUESTION: 2

下列哪一項關於被稱為折現回收期的資本預算程序的敘述是正確的？

- A. 計算項目的整體價□。
- B. 它忽略了貨幣的時間價□。
- C. 計算項目達到收支平衡所需的時間。
- D. 它從專案的零時間開始。

**Answer: C (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

The discounted payback period is a capital budgeting technique that determines how long it takes for a project to recover its initial investment, accounting for the time value of money.

Option A (Calculates the overall project value) describes Net Present Value (NPV), not the payback period.

Option B (Ignores the time value of money) applies to the simple payback period, but the discounted payback period does account for the time value of money.

Option D (Begins at time zero) is true for all capital budgeting methods, not specific to this one.

Thus, option C is correct because the discounted payback period measures the break-even time while considering the present value of cash flows.

Reference: IIA Financial Management - Capital Budgeting Methods

### NEW QUESTION: 3

下列哪一項是系統軟體控制？

- A. 限制特定個人存取伺服器機房。
- B. 將裝有敏感軟體的伺服器遠離環境危害。
- C. 確保所有使用者需求都已記錄在案。

D. 定期進行入侵測試。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

System software controls are mechanisms designed to protect system integrity, security, and performance.

Among the given options, performing intrusion testing on a regular basis (D) is a proactive security measure that tests an organization's IT infrastructure to identify vulnerabilities and weaknesses in system security.

Option A (Restricting server room access) is a physical security control, not a system software control.

Option B (Housing servers securely) is an environmental control, focusing on protecting hardware.

Option C (Ensuring documentation of user requirements) relates to project management and system development, rather than system software security.

Since intrusion testing ensures system resilience against cyber threats, option D is the correct answer.

Reference: IIA CIA Exam Syllabus - IT Security & Controls

#### **NEW QUESTION: 4**

一家出版公司的經理收到了一封似乎來自她的供應商的電子郵件，其中包含嵌入Excel 電子表格中的惡意軟體的附件。當電子表格打開時，網路犯罪分子就能攻擊該公司的網路並存取一本未出版且備受期待的書籍。下列哪項控制措施對於防止此類攻擊最有效？

- A. 監控網路流量。
- B. 使用白名單和黑名單來管理網路流量。
- C. 限制存取並阻止未經授權的網路訪問
- D. 教育全公司員工辨識網路釣魚攻擊。

**Answer: (SHOW ANSWER)**

This attack was caused by a phishing email containing malware embedded in an Excel spreadsheet. The most effective way to prevent such attacks is employee awareness training, as human error is the leading cause of successful phishing attempts.

Understanding Phishing Attacks:

Phishing emails trick employees into opening malicious links or attachments, leading to malware infections and data breaches.

Cybercriminals often disguise emails as coming from trusted vendors or colleagues.

Why Employee Training is the Most Effective Control:

Employees must be trained to identify suspicious emails, attachments, and links.

Training reduces the likelihood of employees accidentally opening malicious files.

Many cybersecurity frameworks (e.g., NIST, ISO 27001, and CIS) emphasize employee awareness as the first line of defense.

Why the Other Options Are Less Effective Alone:

A). Monitoring network traffic. #

Can detect unusual activity after an attack but does not prevent phishing attempts.

B). Using whitelists and blacklists to manage network traffic. #

Helps filter harmful websites, but phishing emails often appear legitimate and may bypass filters.

C). Restricting access and blocking unauthorized access to the network. # Helps limit damage after malware enters the network but does not stop employees from opening phishing emails.

IIA GTAG (Global Technology Audit Guide) on Cybersecurity: Recommends employee awareness programs as a key control.

IIA Standard 2110 (Governance): Internal auditors should assess cybersecurity training programs.

NIST Cybersecurity Framework - PR.AT (Protect - Awareness and Training): Emphasizes the role of employee education in preventing cyber threats.

ISO/IEC 27001 - Security Awareness and Training (A.7.2.2): Requires organizations to implement cybersecurity awareness programs.

Step-by-Step Justification: IIA References: Thus, the correct answer is D. Educating employees throughout the company to recognize phishing attacks. #

### NEW QUESTION: 5

部稽核員發現一名資料庫管理員具有不相容的雙重角色。下列哪一項職責不應由已確定的管理員履行？

A. 設計和維護資料庫。

B. 準備輸入資料並維護資料庫。

C. 維護資料庫並提供其安全性。

D. 設計資料庫並提供其安全性。

**Answer: D (LEAVE A REPLY)**

A database administrator (DBA) should not perform duties that compromise segregation of duties (SoD). A conflict arises when a DBA has both design and security responsibilities, as this creates a risk of unauthorized changes, fraud, or data breaches.

(A) Designing and maintaining the database.

Incorrect: These tasks are related but do not create a major conflict, as maintenance follows the design phase.

(B) Preparing input data and maintaining the database.

Incorrect: While data preparation is typically a business function, maintaining the database does not create a direct security risk.

(C) Maintaining the database and providing its security.

Incorrect: Maintenance involves technical upkeep, and while security controls are crucial, they do not inherently conflict.

(D) Designing the database and providing its security. (Correct Answer) A DBA responsible for both design and security could create backdoors or override security settings, leading to potential data manipulation or fraud.

IIA Standard 2120 - Risk Management requires proper control segregation to prevent fraud and security risks.

IIA GTAG 4 - Management of IT Auditing recommends separation of design, security, and administration functions to minimize risks.

IIA Standard 2120 - Risk Management: Encourages proper separation of duties to mitigate risks.

IIA GTAG 4 - Management of IT Auditing: Recommends strict control over database access and security roles.

Analysis of Each Option: IIA References Supporting the Answer: Thus, the correct answer is (D) because combining database design and security responsibilities creates a significant conflict of interest, increasing security risks.

### **NEW QUESTION: 6**

當高階主管薪酬是基於組織的財務績效時，最有可能出現下列哪一種情況？

- A. 由於會計控制不善，該組織報告了不適當的估計和應計費用。
- B. 該組織使用不可靠的流程來收集和報告高階主管薪酬資料。
- C. 如果高階主管有資格獲得被認為不合理的薪酬，那麼組織中員工的不滿情緒就會增加。
- D. 組織鼓勵員工做出與相關利害關係人利益不一致的行為。

**Answer: D (LEAVE A REPLY)**

When executive compensation is tied to financial results, there is a strong incentive to manipulate financial reporting or focus solely on short-term performance at the expense of stakeholders' interests.

Potential for Unethical Behavior:

Executives may prioritize profit-driven decisions (e.g., cost-cutting, aggressive revenue recognition) over long-term sustainability.

As per IIA Standard 2110 - Governance, incentive structures should align with ethical business practices and stakeholder interests.

Increased Risk of Fraud and Misrepresentation:

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Fraud Risk Management Guide highlights how executive incentives can lead to financial statement manipulation.

This could result in actions like aggressive revenue recognition, improper expense deferrals, or overstating earnings to boost compensation.

Misalignment with Stakeholder Interests:

Employees, customers, and investors suffer if executive compensation encourages short-term gains over long-term stability.

IIA GTAG 3: Continuous Auditing supports monitoring financial reporting risks to detect such inconsistencies.

A). The organization reports inappropriate estimates and accruals due to poor accounting controls. (Incorrect) Reason: While poor controls can contribute to misstatements, the root cause in this scenario is compensation structure, not control weakness.

B). The organization uses an unreliable process for gathering and reporting executive compensation data.

(Incorrect)

Reason: This issue relates to HR and payroll data integrity, not the impact of performance-based compensation on behavior.

C). The organization experiences increasing discontent of employees, if executives are eligible for compensation amounts that are deemed unreasonable. (Incorrect) Reason: While excessive executive pay may cause employee dissatisfaction, the question focuses on behavioral impacts on stakeholders, making D the more relevant choice.

IIA Standard 2110 - Governance - Ensures executive compensation aligns with organizational ethics and stakeholder interests.

IIA Standard 2120 - Risk Management - Covers the risks associated with incentive-based compensation.

COSO Fraud Risk Management Guide - Discusses financial fraud linked to executive compensation.

IIA GTAG 3: Continuous Auditing - Supports risk-based monitoring of financial statements.

Why is Answer D Correct? Analysis of Incorrect Answers: IIA References: Thus, the correct answer is D. The organization encourages employee behavior that is inconsistent with the interests of relevant stakeholders.

### NEW QUESTION: 7

下列哪一項關於扁平化和分層口部稽核職能的敘述是正確的？

- A. 扁平結構創造了高度知識化和協作的口部稽核職能。
- B. 層級結構幾乎不需要監督，且所執行的工作一致且可靠
- C. 扁平結構有利於職能口部的成長，並有利於培養多樣化的技能和新的視角
- D. 等級結構往往會導致更高的成本基礎，因為需要更高的薪水來留住具有豐富知識和經驗的審計師

**Answer: D (LEAVE A REPLY)**

In a hierarchical audit structure, work is reviewed across multiple levels of management, resulting in higher costs because highly skilled and experienced auditors are required for supervisory roles. This increases the cost base compared to a flat structure.

Option A exaggerates benefits of a flat structure. Option B is incorrect because hierarchical structures require more-not less-supervision. Option C is misleading because flat structures typically limit growth opportunities due to fewer layers of promotion.

Reference:

IIA Practice Guide - Organizational Governance in Internal Audit.

### NEW QUESTION: 8

下列哪種情況最適合使用專案而不是流程來完成其業務活動的組織？

- A. 服飾公司設計、製造和銷售新品。
- B. 聘請一家商業建築公司建造倉庫。
- C. 市政府部門制定了新的消防員訓練計畫。
- D. 製造組織從合約供應商取得零件

**Answer: B (LEAVE A REPLY)**

A project is a temporary initiative with a defined start and end date, specific objectives, and unique deliverables. Unlike ongoing business processes, projects have distinct goals, require coordination across various resources, and are not repeated continuously.

Let's analyze each option:

Option A: A clothing company designs, makes, and sells a new item.

Incorrect.

While designing a new clothing item could be a project, the production and sale of the item are ongoing processes, not a one-time project.

Option B: A commercial construction company is hired to build a warehouse.

Correct.

Construction projects are classic examples of project-based work because:

They have a defined beginning and end.

They involve unique deliverables (a specific warehouse).

They require temporary coordination of resources.

IIA Reference: Internal auditors assess project management frameworks to ensure compliance with organizational and financial controls. (IIA Practice Guide: Auditing Project Management) Option C: A city department sets up a new firefighter training program.

Incorrect.

If the training program is a one-time initiative, it could be considered a project. However, if the program is recurring (e.g., new firefighter training every year), it would be a process, not a project.

Option D: A manufacturing organization acquires component parts from a contracted vendor.

Incorrect.

Procurement of component parts is a continuous operational process, not a project.

Thus, the verified answer is B. A commercial construction company is hired to build a warehouse.

## NEW QUESTION: 9

下列哪一項是旨在防止未經授權的使用者存取裝置資料或應用程式的智慧型裝置安全控制範例？

- A. 反惡意軟體
- B. 身份驗證
- C. 間諜軟體
- D. 生根

**Answer: B (LEAVE A REPLY)**

Authentication is a key security control that prevents unauthorized users from accessing a smart device's data or applications. It ensures that only authorized individuals can use the device, reducing risks such as data breaches, identity theft, and cyberattacks.

\* (A) Anti-malware software.

\* Incorrect. Anti-malware software protects against malicious programs, but it does not control user access to a device.

\* (B) Authentication. #

\* Correct. Authentication mechanisms (such as passwords, biometrics, PINs, and two-factor authentication) prevent unauthorized access to a device's data and applications.

\* IIA GTAG "Managing and Auditing IT Vulnerabilities" highlights authentication as a primary control for protecting smart devices.

\* (C) Spyware.

\* Incorrect. Spyware is a security threat, not a preventive control. It is a type of malicious software that steals data from a device.

\* (D) Rooting.

\* Incorrect. Rooting (on Android) or jailbreaking (on iOS) refers to modifying a device to remove security restrictions, which increases security risks rather than preventing unauthorized access.

\* IIA GTAG - "Managing and Auditing IT Vulnerabilities"

\* IIA Standard 2120 - Risk Management

\* NIST Cybersecurity Framework - Identity and Access Management

Analysis of Answer Choices: IIA References: Thus, the correct answer is B, as authentication is the most effective security control for preventing unauthorized access to smart devices.

**NEW QUESTION: 10**

如果組織只想允許自己的人員訪問，應該選擇下列哪種網路類型？

A. 外部網路。

B. 區域網路 (LAN)。

C. 內部網路。

D. 互聯網。

**Answer: C (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

An intranet is a private network used by an organization for internal communication and information sharing among employees. It is accessible only to authorized personnel within the company.

Option A (Extranet) - Allows external parties (e.g., suppliers, partners) to access limited information.

Option B (LAN) - Refers to a network infrastructure rather than controlled access.

Option D (Internet) - Is public and not restricted to internal personnel.

Thus, Option C (Intranet) is the correct answer as it ensures access only to organizational personnel.

Reference: IIA IT Security - Network Access Controls

### NEW QUESTION: 11

某個組織已經建立了自帶設備 (BYOD) 工作環境。下列哪一種策略最能解決該環境對組織網路帶來的日益增加的風險？

- A. 限制員工設備用於個人用途，以減輕組織資料外洩的風險
- B. 確保透過審批和審口流程嚴格控制對關鍵應用程式的相關訪問
- C. 對用於網路連線和資料儲存的所有裝置建立偵測和驗證控制
- D. 使用管理軟體進行掃描，然後在裝置連接到網路時提示修補程式提醒

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, BYOD Security Controls section.

### NEW QUESTION: 12

資料分析的下列哪些屬性與越來越多的資料生成來源相關？

- A. 音量。
- B. 速度。
- C. 多樣性。
- D. 真實性。

**Answer: C (LEAVE A REPLY)**

Understanding the Attributes of Data Analytics (The Four Vs of Big Data):

Volume: Refers to the massive amount of data generated.

Velocity: Refers to the speed at which data is created and processed.

Variety: Refers to the different types and sources of data.

Veracity: Refers to data accuracy and reliability.

Why Variety is the Correct Answer:

Variety represents the increasing number of data sources (e.g., social media, IoT devices, cloud storage, structured/unstructured data, etc.).

As data sources grow, internal auditors must evaluate data integrity, consistency, and reliability across multiple formats and systems.

Why Other Options Are Incorrect:

A). Volume: Refers to the size of data, not the number of sources.

B). Velocity: Refers to how fast data is generated and processed, not its diversity.

D). Veracity: Refers to data accuracy, not the number of sources.

IIA Standards and References:

IIA GTAG on Data Analytics (2017): Highlights the role of variety in managing data from multiple sources.

IIA Standard 1220 - Due Professional Care: Auditors must assess data variety when using analytics for decision-making.

COSO ERM Framework: Addresses the importance of integrating diverse data sources for risk management.

### NEW QUESTION: 13

一個組織決定外包其人力資源職能。作為流程遷移的一部分，該組織正在實施對敏感員工資料的控制。

該領域最適合的指令控制是什麼？

- A. 需要服務提供者提供服務組織控制 (SOC) 報告
- B. 在與服務提供者的合約中包含資料保護條款。
- C. 從服務提供者處理敏感資料的每位員工取得保密協議。
- D. 在將員工資料傳輸到服務提供者之前對其進行加密

**Answer: B (LEAVE A REPLY)**

A directive control is a policy, procedure, or guideline that establishes expected behavior to mitigate risks. In the context of outsourcing HR functions, a data protection clause in the contract ensures that the service provider is legally obligated to protect sensitive employee data.

\* Legal and Regulatory Compliance - It ensures the service provider complies with GDPR, CCPA, ISO 27001, SOC 2, and other data protection laws.

\* Defines Security Responsibilities - Specifies encryption, access controls, data retention policies, and penalties for non-compliance.

\* Enforceable Accountability - The contract holds the provider accountable for data breaches or misuse.

\* Industry Best Practice - Most outsourcing agreements include a Data Processing Agreement (DPA) as part of contractual terms.

\* A. Require a SOC report - A SOC (Service Organization Control) report assesses the provider's internal controls, but it does not enforce compliance.

\* C. Obtain a nondisclosure agreement (NDA) - An NDA is useful, but it only prevents individuals from sharing data; it does not define data security requirements.

\* D. Encrypt the employees' data before transmitting it - Encryption is a strong preventive control, but it does not provide a directive policy like a contract clause does.

\* IIA's International Professional Practices Framework (IPPF) - Standard 2201 - Requires internal auditors to assess contract terms related to risk management.

\* COSO's Enterprise Risk Management (ERM) Framework - Recommends contractual agreements for third-party risk mitigation.

\* ISO 27001 Annex A.15.1.2 - Specifies that security requirements must be addressed in supplier contracts.

Why a Data Protection Clause Is the Most Appropriate Directive Control? Why Not the Other Options? IIA References: # Final Answer: B. Include a data protection clause in the contract with the service provider.

(Most appropriate directive control).

**NEW QUESTION: 14**

下列哪項安全功能涉及使用硬體和軟體來過濾或阻止特定資訊在內部網路和外部網路之間移動？

- A. 授權
- B. 架構模型
- C. 防火牆
- D. 虛擬專用網絡

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, IT General Controls section.

**NEW QUESTION: 15**

在開始對內部稽核職能進行外部評估之前，首席審計執行長應與董事會就下列哪項達成一致？

- A. 應審計的審計領域
- B. 所需的測試級別
- C. 外部評估團隊所需的資格
- D. 每個外部評估團隊成員所需的專業技能

**Answer: (SHOW ANSWER)**

Before an external assessment of the internal audit activity, the CAE should agree with the board on the qualifications and independence of the external assessor or assessment team. This ensures credibility and compliance with the IIA's Quality Assurance and Improvement Program (QAIP) requirements.

Options A and B (specific audit areas or testing levels) are not matters for board approval in external assessments. Option D (specialized skills) is relevant but not as essential as overall qualifications and competence.

Reference:

IIA Standards - Standard 1312: External Assessments; Practice Advisory 1312-1.

**NEW QUESTION: 16**

下列哪一項是管理會計的顯著特徵，但不適用於財務會計？

- A. 管理會計使用複式記帳和成本資料。
- B. 管理會計使用公認的會計原則。
- C. 管理會計涉及基於可量化經濟事件的決策。
- D. 管理會計涉及基於預定標準的決策。

**Answer: (SHOW ANSWER)**

Managerial accounting differs from financial accounting in that it focuses on internal decision-making, cost control, and performance evaluation based on predetermined standards. Unlike financial accounting, which follows GAAP (Generally Accepted Accounting Principles) for external reporting, managerial accounting sets internal benchmarks to guide operational efficiency and strategic planning.

Use of Predetermined Standards:

Managerial accounting often uses standard costing, budgets, and variance analysis to compare actual performance against pre-set benchmarks.

This helps management make data-driven decisions and improve efficiency.

Internal Decision-Making:

Managerial accounting reports are used by internal stakeholders (e.g., managers, executives) rather than external entities.

Control and Performance Measurement:

It focuses on variance analysis (actual vs. expected performance) to highlight areas requiring corrective action.

Not Governed by GAAP:

Unlike financial accounting, managerial accounting does not require compliance with GAAP or IFRS since it is meant for internal use only.

A). Managerial accounting uses double-entry accounting and cost data:

While cost data is relevant to managerial accounting, double-entry accounting is a fundamental principle of all accounting systems, including financial accounting.

B). Managerial accounting uses generally accepted accounting principles (GAAP):

GAAP is required for financial accounting (external reporting), but managerial accounting does not follow GAAP since it focuses on internal decision-making.

C). Managerial accounting involves decision making based on quantifiable economic events:

While managerial accounting analyzes economic data, its distinguishing feature is using predetermined standards to evaluate and improve performance, which makes Option D the best choice.

IIA Standard 2110 - Governance: Internal auditors should assess decision-making processes, including managerial accounting techniques.

IIA Standard 2120 - Risk Management: Cost control and budget variance analysis are key components of risk management.

COSO Framework - Performance Monitoring: Emphasizes variance analysis, which aligns with predetermined standards in managerial accounting.

Key Reasons Why Option D is Correct: Why Other Options Are Incorrect: IIA

References: Thus, the correct answer is D. Managerial accounting involves decision making based on predetermined standards.

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**NEW QUESTION: 17**

組織正在考慮將治理、風險和合規 (GRC) 活動整合到基於技術的集中資源中。在實施此 GRC 資源時，下列何者是最終口品應滿足的關鍵企業治理問題？

- A. 董事會應該完全滿意，透過提供準確、高品質的信息，建立了有效的治理體系。
- B. 合規、審計和風險管理可以透過整合資訊報告來發現並尋求其職能之間的效率。
- C. 可以在整個企業口追蹤和比較關鍵合規性和風險指標，幫助識別問題部門。
- D. 資料分析可用於資料趨勢分析，以確保整個組織口出現模式和持續監控。

**Answer: A (LEAVE A REPLY)**

When an organization integrates governance, risk, and compliance (GRC) activities into a centralized technology-based resource, enterprise governance must ensure that the system:

Supports strategic decision-making by the board and senior management.

Provides accurate, reliable, and quality information to demonstrate an effective governance framework.

Aligns with IIA Standard 2110 - Governance, which requires auditors to assess whether the organization's governance structure supports accountability, transparency, and effective decision-making.

(A) The board should be fully satisfied that there is an effective system of governance in place through accurate, quality information provided. (Correct Answer) Governance is about ensuring that stakeholders, particularly the board, have confidence in the organization's control environment and decision-making process.

IIA Standard 2110 (Governance) states that internal auditors must evaluate the adequacy and effectiveness of governance structures.

A GRC system should ensure transparency, accountability, and quality reporting to enable strategic governance oversight.

(B) Compliance, audit, and risk management can find and seek efficiencies between their functions through integrated information reporting.

While improving efficiency is a benefit of a GRC system, it is a secondary objective, not a primary enterprise governance concern.

(C) Key compliance and risk metrics can be tracked and compared throughout the enterprise, aiding in identifying problem departments.

Tracking risk metrics is useful but does not directly address governance at the board level, making this answer incomplete.

(D) Data analytics can be utilized for trending of the data to ensure that patterns and ongoing monitoring occurs throughout the organization.

Analytics support monitoring, but the core governance concern is ensuring the board's confidence in the system.

IIA Standard 2110 - Governance: Internal auditors must assess whether governance processes are effective.

GTAG 1 - Information Technology Risks and Controls: IT governance must provide quality, reliable information for decision-making.

COSO ERM Framework: Emphasizes governance as a key driver of enterprise risk management.

Analysis of Each Option: IIA References Supporting the Answer: Thus, the correct answer is (A) because effective enterprise governance relies on accurate and high-quality information for strategic decision-making.

### NEW QUESTION: 18

如果高階管理層選擇不採取行動糾正發現的問題並接受風險，則下列哪一項是內部稽核職能的必要行動？

- A. 首席審計執行長 (CAE) 必須與高階管理層討論此分歧，並將此資訊傳達給外部利害關係人
- B. 首席審計執行官必須將此分歧納入最終審計報告並結束審計工作
- C. 首席執行幹事必須對該決定的審慎性做出判斷，並在必要時向董事會報告
- D. 首席稽核執行長必須建立後續流程，以監控可接受的風險水平，作為專案的一部分

**Answer: C (LEAVE A REPLY)**

According to IIA Standards, if senior management accepts a risk that the CAE believes may be unacceptable, the CAE must judge whether the risk is indeed acceptable and, if not, escalate the matter to the board. This ensures that governance bodies are aware of significant exposures. Reporting directly to external stakeholders (Option A) is not internal audit's role. Option B alone is insufficient if the risk is significant. Option D applies only when management's acceptance aligns with tolerance.

Reference:

IIA Standards - Standard 2600: Communicating the Acceptance of Risks.

### NEW QUESTION: 19

某組織的庫存週轉率下降，但毛利率卻上升。下列哪一種方法最能解釋這種情況？

- A. 該組織的營運費用正在增加。
- B. 組織採用了即時庫存。
- C. 組織正遭遇庫存失竊。
- D. 組織的庫存被誇大了。

**Answer: D (LEAVE A REPLY)**

A declining inventory turnover combined with an increasing gross margin rate suggests that the organization is not selling inventory as quickly as before, but still reporting higher profitability. This can indicate overstated inventory values, meaning that financial statements show higher inventory balances than what actually exists.

(A) Incorrect - The organization's operating expenses are increasing.

Operating expenses do not directly affect inventory turnover, which measures how quickly inventory is sold.

Higher expenses could reduce net profit, but they would not explain a higher gross margin.

(B) Incorrect - The organization has adopted just-in-time (JIT) inventory.

JIT inventory systems increase inventory turnover by reducing excess stock.

Since turnover is declining, this suggests the opposite of JIT.

(C) Incorrect - The organization is experiencing inventory theft.

Inventory theft usually reduces inventory levels, potentially increasing inventory turnover due to lower stock.

Theft could lower gross margins if significant losses occur.

(D) Correct - The organization's inventory is overstated.

Overstated inventory leads to lower COGS, artificially inflating gross margin.

If inventory levels are inflated, turnover appears lower because reported inventory is higher than actual sales justify.

IIA's Global Internal Audit Standards - Financial Statement Audits and Fraud Risk Covers risks related to inventory misstatements and financial fraud.

IFRS & GAAP Accounting Standards - Inventory Valuation

Defines how inventory overstatement impacts financial ratios.

Analysis of Answer Choices: IIA References and Internal Auditing Standards:

### **NEW QUESTION: 20**

隨著網路安全威脅的增加，管理階層應考慮下列哪些事項以確保實施強而有力的安全治理？

A. 資訊資口清單

B. 與外部各方有限共享資料檔案。

C. 漏洞評估

D. 明確定義的政策

**Answer: D (LEAVE A REPLY)**

Strong Security Governance Requires Well-Defined Policies:

Cybersecurity governance is built upon clear, documented, and enforceable security policies that outline expectations, roles, responsibilities, and processes.

Policies define acceptable behaviors, security controls, incident response, and compliance requirements.

IIA Standard 2110 - Governance: Requires organizations to establish effective IT security governance, including policies that address cybersecurity risks.

IIA GTAG (Global Technology Audit Guide) on Information Security Governance:

Recommends that clear policies should guide security controls, user access, and incident response to address cybersecurity threats.

A). Inventory of information assets (Incorrect)

While identifying critical information assets is essential for risk management, it does not constitute security governance on its own.

Asset inventories support governance but must be reinforced by policies that define how data should be protected.

B). Limited sharing of data files with external parties (Incorrect)

Restricting data sharing is a control measure, not a governance principle.

Policies define when, how, and under what conditions data can be shared securely.

C). Vulnerability assessment (Incorrect)

Assessments help identify security gaps but do not establish governance.

Effective governance ensures that vulnerabilities are identified, prioritized, and remediated in accordance with policies.

Explanation of Answer Choice D (Correct Answer):Explanation of Incorrect

Answers:Conclusion:To ensure strong security governance, organizations must have clearly defined security policies (Option D) as a foundation for managing cybersecurity threats.

IIA References:

IIA Standard 2110 - Governance

IIA GTAG - Information Security Governance

### NEW QUESTION: 21

下列哪位 IT 專業人員負責為交換器和路由器提供維護，以維持IT 系統如預期運作？

A. 網路管理員

B. 資料中心營運經理

C. 回應和支援團隊。

D. 資料庫管理員，

**Answer: A (LEAVE A REPLY)**

### NEW QUESTION: 22

部稽核師希望增加在測試中發現非常小的控制和交易異常的可能性，這些異常可能會被利用來導致重大違規。下列哪一種技術最能達成此目標？

A. 對現有資料的全部分析。

B. 驗證現有資料的完整性和完整性。

C. 重複持續監控。

D. 分析合作夥伴（例如供應商）的資料庫

**Answer: A (LEAVE A REPLY)**

To identify very small control and transaction anomalies, internal auditors should analyze the entire dataset rather than a sample. Full population analysis increases the likelihood of detecting:

Unusual transaction patterns, including fraud, errors, and control weaknesses.

Rare or subtle anomalies that might be missed in sampling-based audits.

Machine-learning-based fraud detection and exception analysis.

A). Analysis of the full population of existing data. (Correct)

This approach ensures complete coverage, reduces sampling risk, and detects rare anomalies.

Modern data analytics tools allow auditors to analyze entire datasets efficiently.

B). Verification of the completeness and integrity of existing data. (Incorrect) While data integrity checks ensure reliable data, they do not actively identify anomalies or suspicious patterns.

C). Continuous monitoring on a repetitive basis. (Incorrect, but relevant) Continuous monitoring is useful for ongoing fraud detection, but it does not guarantee full anomaly detection unless it covers all transactions.

Full population analysis is more comprehensive for identifying small anomalies.

D). Analysis of the databases of partners, such as suppliers. (Incorrect) While analyzing external data sources can uncover vendor fraud, it does not address internal control or transaction anomalies within the organization.

IIA GTAG 3 - Continuous Auditing recommends full population analysis as a best practice for anomaly detection.

IIA Standard 1220 - Due Professional Care requires auditors to use advanced analytical techniques to detect control weaknesses.

COSO Framework - Fraud Risk Management Guide suggests full transaction data analysis for effective fraud detection.

Explanation of Answer Choices: IIA References: Thus, the correct answer is A. Analysis of the full population of existing data.

### **NEW QUESTION: 23**

根據 IIA 的三線模型，下列哪項 IT 安全活動由所有三線共同分享？

- A. 第三方和供應商的評估。
- B. 招募和保留經過認證的 IT 人才。
- C. 資料的分類與存取權限的設計。
- D. 建立和維護安全網路和設備配置。

**Answer: (SHOW ANSWER)**

Understanding The IIA's Three Lines Model:

The Three Lines Model defines responsibilities for risk management and control across different organizational functions:

First Line: Operational management (owns and manages risks).

Second Line: Risk and compliance functions (monitors and facilitates risk management).

Third Line: Internal audit (provides independent assurance).

Why Third-Party and Supplier Assessments Are Shared Across All Three Lines:

First Line (Operational Teams & IT Security): Ensures that vendors comply with security standards.

Second Line (Risk & Compliance Teams): Conducts due diligence and ensures compliance with cybersecurity regulations.

Third Line (Internal Audit): Independently evaluates supplier risk management processes.

Why Other Options Are Less Relevant:

B). Recruitment and retention of certified IT talent - Primarily a first-line management responsibility (HR and IT departments).

C). Classification of data and design of access privileges - Typically a first-line IT security function, with oversight from the second line.

D). Creation and maintenance of secure network configurations - Falls under first-line IT operations with oversight but not shared by all three lines.

IIA's Three Lines Model (2020 Update): Emphasizes shared responsibilities in areas like third-party risk.

IIA Practice Guide on Third-Party Risk Management: Internal audit must assess supplier security and compliance.

COSO ERM Framework: Highlights vendor risk management as a cross-functional responsibility.

Relevant IIA References:# Final Answer: Assessments of third parties and suppliers (Option A).

#### **NEW QUESTION: 24**

下列哪一個關鍵績效指標可以作為衡量口部稽核創新的最佳指標？

- A. 已安排和已完成的審計數量以及實質建議的百分比
- B. 董事會滿意度指數與口部稽核人員承諾評級
- C. 口部稽核人員在審計現場工作中應用技術以及參與專業組織和出版物的情況
- D. 口部稽核人員對審計手冊的遵守情況以及審計、資訊安全、雲端運算等技術知識

**Answer: C (LEAVE A REPLY)**

Innovation in internal audit is reflected in how the function applies new technologies, methodologies, and thought leadership. Measuring staff application of technology in audit fieldwork and their engagement in professional organizations/publications demonstrates innovation and forward-looking practices.

Options A, B, and D measure performance, satisfaction, or compliance but do not specifically address innovation.

Reference:

IIA Practice Guide - Measuring Internal Audit Effectiveness and Efficiency.

#### **NEW QUESTION: 25**

通常用來克服單調和工作相關的無聊的激勵技巧是：

- A. 職務規範。
- B. 工作目標。
- C. 工作輪調。
- D. 職位口明。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

Job rotation involves periodically moving employees between different tasks, roles, or departments to increase engagement, reduce boredom, and enhance skill development.

Option A (Job specification) - Defines job responsibilities but does not address boredom.

Option B (Job objectives) - Focuses on performance goals rather than task variety.

Option D (Job description) - Simply documents job roles without changing daily tasks.

Thus, job rotation (Option C) is the most effective strategy for overcoming monotony and job-related boredom.

Reference: IIA Human Resource Management - Employee Motivation Techniques

### NEW QUESTION: 26

下列哪項安全功能涉及使用硬體和軟體來過濾或阻止特定資訊在內部網路和外部網路之間移動？

- A. 授權
- B. 架構模型
- C. 防火牆
- D. 虛擬專用網路

**Answer: C (LEAVE A REPLY)**

\* Definition of a Firewall:

\* A firewall is a network security device (hardware or software) that monitors and controls incoming and outgoing network traffic.

\* It is designed to filter or prevent specific information from moving between internal and external networks, ensuring unauthorized access is blocked.

\* How a Firewall Works:

\* It uses rules and policies to determine whether to allow or block traffic.

\* Firewalls can be configured to prevent malware, hacking attempts, and unauthorized data transfers.

\* There are different types, including packet-filtering firewalls, stateful inspection firewalls, and next-generation firewalls (NGFWs).

\* Why Other Options Are Incorrect:

\* A. Authorization:

\* Authorization refers to user access control, ensuring users have the correct permissions, but it does not filter network traffic.

\* B. Architecture model:

\* An architecture model defines the structure of an IT system but does not actively prevent or filter data movement.

\* D. Virtual private network (VPN):

\* A VPN encrypts data and provides secure remote access but does not filter or block data movement between networks.

\* IIA's Perspective on IT Security Controls:

\* IIA Standard 2110 - Governance emphasizes strong cybersecurity controls, including firewalls, to protect sensitive data.

\* IIA GTAG (Global Technology Audit Guide) on Information Security recommends using firewalls as a primary defense mechanism.

\* NIST Cybersecurity Framework and ISO 27001 Security Standards identify firewalls as critical tools for network security and data protection.

IIA References:

\* IIA Standard 2110 - Governance and IT Security

\* IIA GTAG - Information Security Risks

\* NIST Cybersecurity Framework

### **NEW QUESTION: 27**

管理層正在設計災難復原計劃。如果組織的 IT 系統受到嚴重損壞，該計劃應使組織能在進行一些配置和資料復原後在復原站點復原作業。下列哪一項是該場景下管理的理想解決方案？

A. 熱恢復計劃。

B. 冷恢復計畫。

C. 熱恢復計劃。

D. 手動工作流程計劃

**Answer: A (LEAVE A REPLY)**

A disaster recovery plan (DRP) ensures that an organization can restore operations after a major IT system failure. The level of readiness depends on the type of recovery site used:

\* Correct Answer (A - A Warm Recovery Plan)

\* A warm site is a partially configured recovery site with some hardware and network infrastructure in place.

\* In the event of a disaster, some configuration and data restoration are required before full operation can resume.

\* This solution balances cost and recovery speed, making it ideal for moderate-risk scenarios.

\* The IIA GTAG 10: Business Continuity Management discusses warm sites as an effective disaster recovery solution.

\* Why Other Options Are Incorrect:

\* Option B (A Cold Recovery Plan):

\* A cold site has minimal infrastructure and requires significant time for setup and data restoration.

\* This is not ideal for organizations needing faster recovery.

\* Option C (A Hot Recovery Plan):

\* A hot site is a fully operational backup system that allows instant recovery, but it is very costly.

\* The scenario mentions "some configuration and data restoration", which suggests a warm site, not a hot site.

\* Option D (A Manual Work Processes Plan):

\* A manual plan involves non-IT solutions, which would not address IT system restoration.  
\* IIA GTAG 10: Business Continuity Management - Describes warm, cold, and hot sites for disaster recovery.

\* IIA Practice Guide: Auditing Business Continuity Plans - Recommends warm recovery sites for balancing cost and recovery time.

Step-by-Step Explanation: IIA References for Validation: Thus, A is the correct answer because a warm recovery plan allows partial system readiness with minimal downtime.

### NEW QUESTION: 28

一個組織決定重組為更扁平的結構。這種新結構預計會發生下列哪些變化？

- A. 降低成本。
- B. 高階主管決策速度較慢。
- C. 較低階管理者的創作自由度有限。
- D. 高階主管更關注短期、例行決策

**Answer: A (LEAVE A REPLY)**

A flatter organizational structure reduces hierarchical levels and promotes greater autonomy for employees.

The primary benefit is cost reduction due to fewer management layers and streamlined decision-making.

Fewer Management Layers - Reduces the number of mid-level managers, decreasing salary expenses.

Increased Operational Efficiency - Less bureaucracy leads to faster decision-making, lowering administrative costs.

Encourages Employee Autonomy - Reduces dependence on supervision, improving productivity.

B). Slower decision-making at the senior executive level - Incorrect because flatter structures lead to faster decision-making due to fewer approval levels.

C). Limited creative freedom in lower-level managers - Incorrect because flatter structures provide more autonomy and innovation opportunities.

D). Senior-level executives more focused on short-term, routine decision-making - Incorrect because executives in a flatter structure focus on strategic, high-level decisions, delegating routine tasks.

IIA's GTAG on Governance and Risk Management - Discusses the financial and operational impacts of different organizational structures.

COSO's Enterprise Risk Management (ERM) Framework - Emphasizes how flatter structures reduce operational inefficiencies and costs.

COBIT 2019 (Governance Framework) - Highlights the impact of organizational structure on financial performance.

Why Lower Costs is the Correct Answer? Why Not the Other Options? IIA References:

### NEW QUESTION: 29

一家總部位於美國的組織在其他八個國家設有子公司。若組織以民族中心主義態度運作，下列哪一項敘述是正確的？

- A. 評估和控制所用的標準由當地子公司決定，而不是由總部製定
- B. 總部向子公司發送命令、指示和建議
- C. 本地國籍的人在本國得到最好的發展
- D. 總部與子公司之間有大量合作

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, Organizational Structure and Culture section.

### NEW QUESTION: 30

一名員工在組織內晉升並搬到另一棟大樓的新辦公室。幾個月後，保全人員發現該員工的智慧卡被用來進入她以前工作的大樓。下列哪一項安全控制措施可以防止此類事件的發生？

- A. 定期查看日誌。
- B. 兩級身份驗證。
- C. 智慧卡上的照片。
- D. 存取時間限制。

**Answer: A (LEAVE A REPLY)**

The scenario describes a security breach where an employee's smart card access was not updated after relocation. The best way to prevent such incidents is to regularly review access logs to detect and revoke outdated permissions.

Timely Detection of Unauthorized Access:

Regular log reviews allow security teams to identify anomalies, such as an employee accessing a location where they no longer work.

Access Control Auditing:

Periodic reviews help update access rights, ensuring that only authorized personnel have access to specific areas.

Compliance with Security Standards:

IIA Standard 2110 - Governance emphasizes ensuring security measures are effective.

ISO 27001 - Access Control Policies recommends regular access reviews to prevent unauthorized access.

B). Two-level authentication:

While multi-factor authentication enhances security, it would not remove outdated access rights from the system.

C). Photos on smart cards:

A photo helps in identity verification, but it does not prevent unauthorized access if the card remains active.

D). Restriction of access hours:

Limiting access times would not stop an unauthorized user from entering during valid hours.

IIA Standard 2110 - Governance: Internal auditors must assess IT and physical security controls.

IIA Standard 2120 - Risk Management: Ensures risks associated with unauthorized access are managed.

COBIT Framework - Identity and Access Management: Recommends reviewing user access logs for anomalies.

Key Reasons Why Option A is Correct: Why Other Options Are Incorrect: IIA

References: Thus, the correct answer is A. Regular review of logs.

### NEW QUESTION: 31

一家乳製品企業的高階管理層要求內部稽核部門在財務部門內部提供諮詢服務，內部稽核部門隨後發布了一份報告。下列哪一項符合IIA關於監控此類專案結果的指導？

- A. 高階管理層應專門設立一個團隊進行後續審計
- B. 財務部門成員應根據範圍進行跟進
- C. 無須跟進諮詢服務的結果
- D. 內部稽核部門應與高階管理層就後續行動的範圍達成一致

**Answer: C (LEAVE A REPLY)**

According to the IIA Standards, follow-up is mandatory only for assurance engagements, where corrective action plans are agreed and tracked. Advisory services are intended to add value and offer recommendations but do not require formal follow-up by internal audit. Responsibility for implementing recommendations lies with management.

Options A and B improperly delegate follow-up responsibilities, and Option D incorrectly suggests mandatory follow-up for advisory engagements.

Reference:

IIA Standards - Standard 2500: Monitoring Progress (applies to assurance, not advisory services).

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### NEW QUESTION: 32

下列哪一個場景最能說明魚叉式網路釣魚攻擊？

- A. 公司網站遭受多次持續攻擊，導致伺服器崩潰 服務中斷。

- B.** 一名冒充公司 IT 服務台代表的人員致電幾名員工，並播放了一條通用的預先錄製的訊息，要求提供密碼資料。
- C.** 某人收到了一封有關高爾夫會員續訂的個人化電子郵件，他點擊了一個超鏈接，將其信用卡資料輸入到一個虛假網站中。
- D.** 許多社群網路服務的用戶收到了投資新產品的獨特機會的虛假通知

**Answer: C (LEAVE A REPLY)**

A spear phishing attack is a targeted email attack aimed at a specific individual, organization, or business.

Unlike general phishing, which casts a wide net, spear phishing is highly personalized and designed to deceive the recipient into providing sensitive information.

Personalization - The email references a golf membership renewal, making it relevant and believable to the recipient.

Social Engineering - The attacker exploits the victim's trust by pretending to be a legitimate entity.

Malicious Link - The victim clicks a fraudulent hyperlink and enters sensitive credit card details.

Financial Fraud - The goal is to steal payment information, leading to unauthorized transactions.

A). Numerous and consistent attacks on the company's website caused the server to crash.

This describes a Denial-of-Service (DoS) attack, not spear phishing.

B). A person posing as an IT help desk representative called employees and played a generic message requesting passwords.

This describes vishing (voice phishing) rather than spear phishing.

D). Many users of a social network service received fake notifications about a new investment opportunity.

This is general phishing, as it targets multiple users instead of one individual.

IIA's GTAG (Global Technology Audit Guide) on Cybersecurity - Emphasizes the risk of spear phishing in cyber fraud.

NIST SP 800-61 (Computer Security Incident Handling Guide) - Defines spear phishing as a highly targeted attack method.

COBIT 2019 (Governance and Management of IT) - Highlights social engineering risks in IT security.

Why Option C is Correct? Why Not the Other Options? IIA References: # Final Answer: C. A person received a personalized email regarding a golf membership renewal, and he clicked a hyperlink to enter his credit card data into a fake website.

### **NEW QUESTION: 33**

下列哪一種措施可能會降低違反轉讓定價法規的風險？

- A.** 該組織以公允價格向海外子公司出售庫存。
- B.** 當地子公司以折扣價購買庫存。

C. 該組織以原價將庫存出售給海外子公司。

D. 當地子公司以折舊成本購買存貨。A

**Answer: A (LEAVE A REPLY)**

Transfer pricing regulations aim to prevent tax evasion and ensure that intercompany transactions reflect fair market value, preventing profit shifting to low-tax jurisdictions. Selling inventory at fair value (arm's length price) aligns with regulatory requirements, reducing the risk of non-compliance.

(A) Correct - The organization sells inventory to an overseas subsidiary at fair value.

Ensuring that transactions reflect fair market value prevents regulatory violations.

Adhering to the arm's length principle minimizes transfer pricing risks and potential tax penalties.

(B) Incorrect - The local subsidiary purchases inventory at a discounted price.

A discounted price could be seen as an attempt to shift profits between entities, increasing regulatory scrutiny.

(C) Incorrect - The organization sells inventory to an overseas subsidiary at the original cost.

Selling at the original cost does not account for market conditions, potential markup, and fair valuation.

Regulators may view this as non-compliance with the arm's length principle.

(D) Incorrect - The local subsidiary purchases inventory at the depreciated cost.

Depreciated cost may not represent fair market value and could be interpreted as a tax avoidance mechanism.

IIA's Global Internal Audit Standards - Compliance with Tax and Transfer Pricing

Regulations Emphasizes fair pricing in intercompany transactions to prevent regulatory violations.

OECD Transfer Pricing Guidelines

Reinforces the arm's length principle as the standard for pricing related-party transactions.

COSO's ERM Framework - Compliance Risk Management

Highlights the need for adherence to tax laws and fair-value pricing in financial transactions.

Analysis of Answer Choices: IIA References and Internal Auditing Standards:

### **NEW QUESTION: 34**

在災難復原規劃期間，組織建立了復原點目標。下列哪一項最能描述這個概念？

A. 事件發生後可容忍的最長停機時間。

B. 事件發生後可容忍的最大資料遺失。

C. 與事件發生相關的最大可容忍風險

D. 事件發生後所需的最少恢復資源

**Answer: B (LEAVE A REPLY)**

Recovery Point Objective (RPO) Defined:

RPO is the maximum amount of data loss an organization can tolerate before it significantly impacts business operations.

It determines how frequently backups should be performed to minimize data loss in the event of a system failure, cyberattack, or disaster.

For example: If an organization has an RPO of 4 hours, backups must be performed at least every 4 hours to ensure minimal data loss.

IIA GTAG on Business Continuity Management states that RPO should align with business risk tolerance and data criticality.

A). The maximum tolerable downtime after the occurrence of an incident. (Incorrect) This defines the Recovery Time Objective (RTO), which refers to the time needed to restore operations.

RPO relates to data loss, not downtime.

C). The maximum tolerable risk related to the occurrence of an incident. (Incorrect) Risk tolerance is a separate concept related to risk management strategies, not data recovery.

D). The minimum recovery resources needed after the occurrence of an incident.

(Incorrect) This refers to disaster recovery planning and resource allocation, not the specific metric of data loss tolerance.

Explanation of Incorrect Answers: Conclusion: The Recovery Point Objective (RPO) measures the maximum allowable data loss (Option B) before it significantly affects business continuity.

IIA References:

IIA GTAG - Business Continuity Management

IIA Standard 2120 - Risk Management

### NEW QUESTION: 35

根據 IIA 指南，下列哪一項連接電腦並使它們能相互通訊？

- A. 應用程式程式碼
- B. 資料庫系統
- C. 作業系統
- D. 網絡

**Answer: (SHOW ANSWER)**

\* Understanding Computer Communication Systems:

\* Computers communicate with each other using network infrastructure, which allows data transfer, resource sharing, and remote access.

\* A network connects multiple devices, enabling them to exchange information, access shared resources, and collaborate efficiently.

\* Why Option D (Networks) Is Correct?

\* A computer network consists of hardware (routers, switches, and cables) and software (protocols like TCP/IP) that facilitate communication.

\* Networks can be local (LAN), wide-area (WAN), or cloud-based, providing the backbone for IT operations.

- \* IIA GTAG 11 - Developing the IT Audit Plan emphasizes auditing network security and communication controls.
- \* Why Other Options Are Incorrect?
- \* Option A (Application program code):
- \* Application programs allow users to perform specific tasks but do not link computers for communication.
- \* Option B (Database system):
- \* A database stores and retrieves data, but it does not enable direct communication between computers.
- \* Option C (Operating system):
- \* The operating system manages a single computer's resources but does not connect multiple computers.
- \* Networks are responsible for linking computers and enabling communication, making option D the correct choice.
- \* IIA GTAG 11 highlights the importance of network infrastructure in IT auditing.

Final Justification: IIA References:

- \* IIA GTAG 11 - Developing the IT Audit Plan
- \* ISO 27001 - IT Network Security Management
- \* NIST SP 800-53 - Network Security Controls

### **NEW QUESTION: 36**

下列哪種自備裝置 (BYOD) 做法可能會增加侵犯當地法規（例如版權法或隱私權法）的風險？

- A. 未安裝反惡意軟體。
- B. 以隨意的方式更新操作軟體。
- C. 使用弱密碼存取行動裝置。
- D. 越獄已鎖定的智慧型裝置。

**Answer: D (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Jailbreaking a locked smart device (removing manufacturer-imposed restrictions) increases the risk of infringing on copyright and privacy laws, as it allows unauthorized access to software and applications.

Option A (Not installing anti-malware software) - Increases security risks but does not directly violate regulations.

Option B (Haphazard OS updates) - Can lead to vulnerabilities but is not a legal issue.

Option C (Weak passwords) - Poses a security threat but does not impact compliance with laws.

Since jailbreaking often violates software licenses and may lead to illegal use of software, Option D is the correct answer.

Reference: IIA IT Security & BYOD Compliance Standards

### **NEW QUESTION: 37**

在審計財務職能後，內部稽核團隊發布了一份最終報告，其中包含與管理階層商定的行動計畫。三個月後，審計團隊再次回訪該行動計畫，管理層表示該計畫尚未實施，因為舊的財務系統正在被新系統取代。下列哪一項是最適當的審計回應？

- A. 內部稽核團隊應提出一項新的、相關的行動計畫，其中應考慮到新的財務系統
- B. 內部稽核團隊應忽略原行動計畫，並在管理層確定新系統是否帶來任何新風險後，於明年進行跟進
- C. 內部稽核團隊應將此問題報告給首席審計執行官，首席審計執行官應將管理層的不合規情況直接通報給董事會
- D. 內部稽核團隊應將此問題報告給首席審計執行官，首席審計執行官應與高階管理層討論此問題

**Answer: D (LEAVE A REPLY)**

When management has not implemented agreed action plans, the internal audit team must escalate the matter to the CAE. The CAE is responsible for discussing such cases with senior management to understand the reasons and determine next steps.

Option A is inappropriate because it is management's responsibility-not internal audit's-to propose action plans. Option B disregards the initial high-risk issue. Option C (escalation to the board) is premature unless senior management fails to act.

Thus, the correct response is Option D: report to the CAE, who should discuss with senior management.

Reference:

IIA Standards - Standard 2500: Monitoring Progress; Standard 2600: Communicating the Acceptance of Risks.

### NEW QUESTION: 38

在審計供應商發票付款時，內部稽核師發現IT流程允許發票處理人員忽略發票金額與採購訂單金額不一致時觸發的自動產生警報。經理解釋，由於運輸費用的細微差異，員工必須能繞過警報。下列哪一項是最適當的內部稽核建議？

- A. 此警報是對不能忽視的控制，應告知供應商，除非發票金額等於或低於採購訂單金額，否則不會支付發票
- B. 每次金額不同時，經理都應提出採購訂單修改，並要求供應商在發票中引用修改後的訂單編號
- C. 經理應設定可容忍的差異金額的貨幣限額，IT 流程將允許員工忽略警報
- D. 不需要額外的控制，因為允許員工在處理發票時自行決定是適當的

**Answer: C (LEAVE A REPLY)**

A tolerance threshold is a recognized control that allows for efficiency while preventing abuse. By setting a monetary limit, the process permits legitimate small variances (e.g., transport costs) while ensuring significant discrepancies are flagged and cannot be bypassed.

Option A is overly rigid and impractical. Option B is administratively burdensome. Option D lacks control and exposes the process to risk.

Reference:

IIA Standards - Standard 2130: Control.

**NEW QUESTION: 39**

某個組織有 10,000 單位的缺陷商品庫存，每單位市場價格為10 美元；生口成本為美元；缺陷售價為 5 美元。你方缺陷的帳面價口（庫存價口）是多少？

- A. 0 美元
- B. 4,000 美元
- C. 5,000 美元
- D. 10,000 美元

**Answer: C (LEAVE A REPLY)**

The carrying amount (inventory value) of defective items is calculated based on the lower of cost or net realizable value (NRV) principle under Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS).

Given data:

- \* Market price (normal selling price): \$10 per unit
- \* Production cost: \$4 per unit
- \* Defect selling price (NRV): \$5 per unit
- \* Total defective units: 10,000

Step 1: Determine the valuation rule

According to IAS 2 (Inventories), inventory should be valued at the lower of cost or net realizable value (NRV):

- \* Cost per unit = \$4
- \* NRV per unit = \$5

Since \$4 (cost) < \$5 (NRV), the cost per unit (\$4) is used for valuation.

Step 2: Calculate total carrying amount

$10,000 \text{ units} \times 4 \text{ (cost per unit)} = 40,000$   
 $10,000 \text{ units} \times 4 \text{ (cost per unit)} = 40,000$

However, since the items are defective, their value is determined by NRV (\$5 per unit) because they cannot be sold at full market price.

$10,000 \times 5 = 50,000$   
 $10,000 \times 5 = 50,000$

Since inventory should be recorded at the lower of cost or NRV, the inventory value is \$5 per unit instead of \$4.

$10,000 \times 5 = 50,000$   
 $10,000 \times 5 = 50,000$

Thus, the verified answer is C. \$5,000.

**NEW QUESTION: 40**

下列何者最能描述變革型領導者（而非交易型領導者）？

- A. 領導者尋找與規則和標準的偏差，並在有偏差時進行幹預
- B. 領導者僅在未達到績效標準時進行介入。

- C. 領導者介入傳達高期望。
- D. 領導者不介入促進問題解決

**Answer: C (LEAVE A REPLY)**

A transformational leader focuses on inspiring and motivating employees to exceed expectations, emphasizing vision, innovation, and long-term goals rather than just rule enforcement or performance monitoring.

(A) The leader searches for deviations from the rules and standards and intervenes when deviations exist.

Incorrect: This describes a transactional leader, who focuses on correcting errors and enforcing rules rather than inspiring employees.

(B) The leader intervenes only when performance standards are not met.

Incorrect: This describes a passive transactional leader, who waits for issues before taking action.

(C) The leader intervenes to communicate high expectations. (Correct Answer)

Transformational leaders set high expectations, inspire employees to achieve them, and foster a culture of continuous improvement.

IIA Standard 2110 - Governance highlights the importance of leadership in driving organizational performance.

Transformational leadership aligns with COSO's principles of strong governance and strategic vision.

(D) The leader does not intervene to promote problem-solving.

Incorrect: A transformational leader actively promotes problem-solving by encouraging innovation and continuous improvement.

IIA Standard 2110 - Governance: Recognizes leadership's role in fostering a strong ethical and performance-driven culture.

COSO ERM - Governance and Culture: Highlights leadership's role in shaping strategic direction.

Analysis of Each Option: IIA References Supporting the Answer: Thus, the correct answer is (C) because a transformational leader inspires employees by setting high expectations and motivating them to achieve organizational goals.

#### **NEW QUESTION: 41**

一家金融機構經常收到客戶發送的各種電子郵件請求，要求將資金從帳戶中匯出。哪種驗證活動最能幫助機構避免成為網路釣魚的受害者？

- A. 檢閱客戶的電匯活動以確定請求是否典型。
- B. 透過記錄的電話號碼致電客戶以驗證請求。
- C. 透過電子郵件回覆客戶以驗證寄件者和請求。
- D. 檢視客戶記錄以驗證客戶是否已授權來自該電子郵件地址的電匯請求。

**Answer: B (LEAVE A REPLY)**

Phishing attacks often target financial institutions by impersonating customers and requesting fraudulent fund transfers. The best way to verify such requests is to independently contact the customer using a trusted communication channel, such as the phone number on record.

Verbal confirmation via a trusted number prevents fraudsters from exploiting email spoofing or compromised accounts.

This aligns with industry best practices, including multi-factor verification for high-risk transactions.

A). Reviewing the customer's wire activity to determine whether the request is typical.

(Incorrect) While reviewing transaction history can help detect anomalies, fraudsters can mimic previous transaction patterns, making this method unreliable on its own.

B). Calling the customer at the phone number on record to validate the request. (Correct)

Direct phone verification ensures that the actual account owner is making the request.

This is a widely recommended anti-fraud measure in financial institutions.

C). Replying to the customer via email to validate the sender and request. (Incorrect) If the email account is compromised, the fraudster will control the response.

Email validation is not secure for financial transactions.

D). Reviewing the customer record to verify whether the customer has authorized wire requests from that email address. (Incorrect) While this can help identify unregistered emails, attackers often spoof or hack real customer emails.

Email-based verification alone is not sufficient.

IIA GTAG 16 - Security Risk: IT and Cybersecurity recommends multi-factor authentication for high-risk financial transactions.

IIA Standard 2120 - Risk Management highlights the need for robust fraud prevention mechanisms, including direct customer verification.

FFIEC (Federal Financial Institutions Examination Council) Cybersecurity Guidelines emphasize the importance of out-of-band authentication for wire transfers.

Explanation of Answer Choices: IIA References: Thus, the correct answer is B. Calling the customer at the phone number on record to validate the request.

## NEW QUESTION: 42

□部稽核專案團隊發現，受審□專案的風險登記冊未涵蓋□部稽核部門識別出的重大風險。專案經理解釋□，風險登記冊的準備工作由風險經理負責，每個專案的風險審□都遵循同一套問題。下列哪項建議最有可能為組織的專案管理流程帶來最大價□？

A. 使用新識別的風險更新項目的風險登記冊

B. 對高階管理層進行風險管理原則培訓

C. 修改專案風險識別流程的方法

D. 將完成風險登記冊的責任重新分配給風險經理

**Answer: C (LEAVE A REPLY)**

The root cause of the missing significant risks lies in the methodology used for risk identification. If the process relies too rigidly on a standard set of questions, it may

overlook critical risks. By revising the risk identification methodology, the organization ensures that future projects capture relevant risks comprehensively and consistently, adding long-term value.

Option A addresses only the current project, not the underlying issue. Option B may improve knowledge but does not fix the flawed process. Option D merely shifts responsibility but does not address the methodology weakness.

Reference:

IIA Standards - Standard 2120: Risk Management.

### NEW QUESTION: 43

在審計應付帳款流程期間，會計部稽核員收集了過去24個月的所有供應商付款交易。然後，審計員使用分析工具來確定收到最高付款額的前五個供應商。審核員應用了下列哪些分析技術？

- A. 流程分析
- B. 流程挖掘
- C. 數據分析。
- D. 資料探勘

**Answer: C (LEAVE A REPLY)**

The auditor used an analytics tool to examine vendor payment transactions over 24 months and identify the top five vendors receiving the highest payments. This process involves examining, summarizing, and interpreting data, which falls under data analysis.

(A) Process analysis. #

Incorrect. Process analysis focuses on evaluating the workflow, efficiency, and control effectiveness of a business process, rather than analyzing data trends.

Example: Reviewing how invoices are processed to identify bottlenecks.

(B) Process mining. #

Incorrect. Process mining uses event logs and transactional data to analyze workflow patterns and deviations from standard procedures.

Example: Identifying inefficiencies in an invoice approval workflow.

(C) Data analysis. #

Correct. The auditor reviewed historical transaction data and extracted meaningful insights (i.e., the top five vendors by payment volume).

IIA GTAG - "Data Analytics: Elevating Internal Audit Performance" describes data analysis as using structured financial and operational data to identify trends, risks, or anomalies.

(D) Data mining. #

Incorrect. Data mining involves advanced statistical or machine learning techniques to discover hidden patterns in data, whereas data analysis focuses on summarizing and interpreting known data.

Example: Identifying fraudulent transactions using predictive modeling.

IIA GTAG - "Data Analytics: Elevating Internal Audit Performance"

IIA Standard 2320 - Analysis and Evaluation

## COSO Framework - Data-Driven Internal Auditing

Analysis of Answer Choices: IIA References: Thus, the correct answer is C (Data analysis), as the auditor examined past transactions to summarize and interpret payment trends.

### NEW QUESTION: 44

組織出於交易目的購買股本證券並在短時間內出售它們。下列哪一項是在財務報表日期評估和報告這些證券的正確方法？

- A. 以公允價值計算，並在股東權益部分報告變動
- B. 以公允價值計算，並在淨利潤中報告變動。
- C. 損益表中的攤餘成本。
- D. 作為資產負債表中的流動資產

**Answer: B (LEAVE A REPLY)**

When an organization buys equity securities for trading purposes, it means that these securities are classified as trading securities. According to International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP): Trading securities are measured at fair value.

Unrealized gains and losses from changes in fair value are recognized in net income, not in shareholders' equity.

A). At fair value with changes reported in the shareholders' equity section. (Incorrect) This treatment applies to available-for-sale (AFS) securities under previous GAAP rules, but not to trading securities.

Under IFRS 9, AFS classification has been removed, and most equity investments are recorded at fair value through profit or loss (FVTPL).

B). At fair value with changes reported in net income. (Correct)

This is the correct treatment for trading securities, as per IFRS 9 and ASC 320 (FASB).

C). At amortized cost in the income statement. (Incorrect)

Amortized cost is used for held-to-maturity (HTM) debt securities, not for equity securities held for trading.

D). As current assets in the balance sheet. (Partially Correct but Incomplete) While trading securities are usually classified as current assets, this answer does not address valuation and reporting of changes in fair value.

IIA Practice Guide: Auditing Investments highlights the importance of correctly valuing securities based on accounting standards.

IFRS 9 - Financial Instruments mandates fair value measurement for trading securities with gains/losses reported in profit or loss.

GAAP ASC 320 - Investments - Debt and Equity Securities aligns with IFRS, requiring fair value reporting through net income.

Explanation of Answer Choices: IIA References: Thus, the correct answer is B. At fair value with changes reported in net income.

### NEW QUESTION: 45

□部審計發現，多批顆粒貨物從稱重資料庫中被刪除，導致沒有銷售發票，嚴重影響了財務報表。調□顯示，技術人員誤刪除了這些顆粒貨物，且沒有詐欺證據管理階層應先採取下列哪一項措施？

- A. 透過□動一個專案來了解和修改授予資料庫存取權限的方法，解決根本原因
- B. 透過限制技術人員對即時資料庫資料的存取來解決這個問題
- C. 透過核對所有銷售發票與縮放資料來解決潛在風險
- D. 透過解僱造成中斷的技術人員來處理調□結果

**Answer: (SHOW ANSWER)**

The immediate corrective action should be to restrict technicians' access to live production data to prevent accidental deletions from recurring. This addresses the condition directly and mitigates immediate risk exposure.

Option A (root cause project) is important but takes time and should follow immediate corrective action.

Option C (reconciliation) helps detect issues but does not prevent them. Option D (dismissal) is inappropriate since the issue was accidental, not fraudulent.

Reference:

IIA Standards - Standard 2130: Control.

#### **NEW QUESTION: 46**

根據結果，IT 審計員得出的結論是，如果資料中心發生災難，該組織將遭受不可接受的資料遺失。下列哪項測試結果可能會讓審核員得出此結論？

- A. 異地供應商未及時返回要求的備份磁帶。
- B. 從場外供應商傳回的備份磁帶包含空白空間。
- C. 關鍵系統的備份頻率超過了要求。
- D. 關鍵系統備份磁帶離開現場的頻率低於要求的頻率

**Answer: B (LEAVE A REPLY)**

Understanding IT Backup Risks in Disaster Recovery:

Disaster recovery plans rely on backup data to restore operations after a system failure.

An ineffective backup system increases the risk of data loss, operational downtime, and regulatory non-compliance.

Why Option B (Empty Backup Tapes) Is Correct?

If backup tapes contain empty spaces, it indicates data corruption or incomplete backups, leading to unrecoverable data loss in a disaster.

IIA GTAG 16 - Data Management and IT Auditing emphasizes that backups must be tested for integrity and completeness.

ISO 27001 and NIST SP 800-34 recommend periodic verification of backup data to prevent critical failures.

Why Other Options Are Incorrect?

Option A (Delayed return of backup tapes):

While delayed tape retrieval affects recovery speed, it does not indicate data loss.

Option C (More frequent backups than required):

Frequent backups improve data protection, not cause unacceptable loss.

Option D (Less frequent offsite backups):

While infrequent backups increase risk, they do not directly indicate data loss upon testing. Backup tapes containing empty spaces indicate potential data loss, making it the most critical disaster recovery risk.

IIA GTAG 16, ISO 27001, and NIST SP 800-34 highlight the need for validated backup integrity.

Final Justification: IIA References:

IIA GTAG 16 - Data Management and IT Auditing

ISO 27001 - Information Security Backup Standards

NIST SP 800-34 - Contingency Planning for IT Systems

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#### NEW QUESTION: 47

如果首席審計執行長 (CAE) 發現已批准透過國際電匯將資金轉移到被政府禁運的國家，那麼下列哪一項是 CAE 應採取的最合適的第一步？

- A. 追蹤線路並進行持續監控
- B. 與管理階層討論此問題
- C. 立即向監管機構報告該交易
- D. 向審計委員會報告交易

**Answer: (SHOW ANSWER)**

When internal audit identifies a serious issue, the CAE must first discuss the matter with management to confirm facts and obtain explanations. If the issue remains unresolved or poses unacceptable risk, it is then escalated to senior management, the board, and regulators as required. Direct reporting to regulators (Option C) or the audit committee (Option D) without first engaging management bypasses proper escalation. Option A (ongoing monitoring) delays action on a compliance breach.

Reference:

IIA Standards - Standard 2600: Communicating the Acceptance of Risks.

#### NEW QUESTION: 48

分權與下級決策的程度、重要性和範圍之間有什麼關係？

- A. 互斥關係。
- B. 直接關係。
- C. 口在關係。
- D. 反比關係。

**Answer: B (LEAVE A REPLY)**

Decentralization refers to the process by which decision-making authority is distributed to lower levels of management within an organization. The degree, importance, and range of decision-making at lower levels are directly related to the extent of decentralization.

Direct Relationship Defined:

As decentralization increases, more decision-making power is transferred to lower levels of the organization.

This means that managers and employees at lower levels are empowered to make a broader range of decisions with greater significance.

The Importance of Lower-Level Decision-Making in a Decentralized Structure:

A decentralized structure allows lower-level managers to respond quickly to operational issues and make important decisions without seeking approval from top management. This enables increased efficiency, innovation, and adaptability in a dynamic business environment.

IIA's Perspective on Governance and Decision-Making:

According to the International Professional Practices Framework (IPPF) by the Institute of Internal Auditors (IIA), internal auditors must assess the governance structure of an organization, which includes understanding how decision-making authority is allocated.

The IIA's Three Lines Model highlights the role of management in decision-making, emphasizing the need for a clear and effective delegation of authority.

IIA Standard 2110 - Governance states that internal auditors must evaluate decision-making processes to ensure they align with the organization's objectives and risk management strategies.

Supporting Business Concepts:

Decentralized organizations like multinational corporations, franchises, and divisional structures benefit from empowering lower levels with decision-making authority.

In contrast, centralized organizations retain control at the top, limiting the scope of decisions at lower levels.

A direct relationship exists because the more decentralized a company is, the greater the responsibility of lower levels in making crucial decisions.

IIA References:

IPPF Standards: Standard 2110 - Governance

IIA's Three Lines Model - Emphasizing clear delegation of authority

COSO Internal Control Framework - Discusses decentralized decision-making in control environments  
Business Knowledge for Internal Auditing (IIA Study Guide) - Governance and decision-making structure

### NEW QUESTION: 49

關於會計所使用的「彈性預算」一詞，下列哪一項敘述是正確的？

- A. 此術語描述不包括固定成本的預算。
- B. 靈活預算排除了難以確定的結果預測，而是依賴最近的實際結果。
- C. 此術語是預算控制活動薄弱的危險訊號。
- D. 靈活預算項目不同層級活動的資料。

**Answer: D (LEAVE A REPLY)**

Definition of Flexible Budgets:

Flexible budgeting allows organizations to adjust budgeted expenses based on actual performance levels.

Unlike static budgets, flexible budgets provide different financial projections for varying levels of activity.

Why Flexible Budgets are Useful:

They adjust for actual business conditions, making them useful in planning and cost control.

Organizations can compare actual results against the appropriate budget level rather than a single static budget.

Why Other Options Are Incorrect:

- A). Exclude fixed costs: Fixed costs are included; only variable costs change with activity levels.
- B). Exclude outcome projections: Flexible budgets still use projected outcomes but adjust them based on actual performance.
- C). Red flag for weak control: Flexible budgets enhance control by allowing real-time adjustments, making them a best practice rather than a red flag.

IIA GTAG on Financial Management: Covers budgeting methods, including flexible budgeting.

IIA Standard 2120 - Risk Management: Encourages adaptive financial planning for effective risk management.

COSO ERM Framework: Recommends dynamic financial planning, including flexible budgeting.

Relevant IIA References:# Final Answer: Flexible budgets project data for different levels of activity (Option D).

### NEW QUESTION: 50

某個組織的本地文件和應用程式伺服器因颶風而遭受嚴重損壞。幸運的是，該組織能恢復其海外第三方承包商備份的所有資訊。該組織使用了下列哪一種方法？

- A. 應用程式管理
- B. 資料中心管理
- C. 託管安全服務

#### D. 系統集成

#### Answer: ([SHOW ANSWER](#))

The organization suffered significant damage to its local file and application servers due to a hurricane but managed to recover all backed-up information through its overseas third-party contractor. This scenario highlights the management of data storage, backup, and recovery processes, which are critical components of data center management.

Definition of Data Center Management:

Data center management refers to the administration and control of data storage, backup, recovery, and overall infrastructure to ensure business continuity and disaster recovery (BC/DR).

As per the IIA's Global Technology Audit Guide (GTAG) on Business Continuity Management (BCM), organizations must have robust backup strategies to mitigate risks from natural disasters.

Third-Party Backup and Recovery:

The fact that the organization recovered data from an overseas third-party contractor aligns with offsite data backup and disaster recovery planning, which falls under data center management.

According to IIA Practice Guide: Auditing Business Continuity and Disaster Recovery, organizations should store critical data at geographically dispersed locations to mitigate disaster risks.

Why Not Other Options?

A). Application Management - This pertains to managing software applications throughout their lifecycle but does not focus on disaster recovery.

C). Managed Security Services - While third-party security services protect against cyber threats, they do not specifically cover data backup and recovery.

D). Systems Integration - This deals with connecting different IT systems, not managing backup and recovery.

IIA GTAG (Global Technology Audit Guide) - Business Continuity Management IIA Practice Guide: Auditing Business Continuity and Disaster Recovery IIA Standard 2110 - Governance: Ensuring IT Governance Supports Business Continuity Step-by-Step Justification: IIA References: Thus, the correct and verified answer is B. Data center management.

#### NEW QUESTION: 51

下列哪一項描述了用於審核工作站邏輯存取控制的最合適的一組測試？

A.  看擁有工作站所在房間的訪問徽章的人員清單以及訪問該房間的人員的日誌。

B.  檢密碼長度、變更頻率以及工作站登入程序的使用者清單。

C.  看嘗試存取工作站但失敗的人員清單以及錯誤訊息。

D.  看那些嘗試存取工作站失敗的使用者的密碼及其活動日誌

#### Answer: ([SHOW ANSWER](#))

Reference: IIA Business Knowledge for Internal Auditing, Logical Access Controls section.

### NEW QUESTION: 52

對於涉及智慧型設備的保證業務，下列哪一項是工作計畫最適當的開始步驟？

- A. 對所有員工進行有關自帶設備 (BYOD) 政策的培訓。
- B. 了解鎖定遺失裝置的程式
- C. 取得所有正在使用的智慧型裝置列表
- D. 測試所有智慧型裝置的加密

**Answer: C (LEAVE A REPLY)**

In an assurance engagement involving smart devices, the first step is to obtain a comprehensive inventory of all devices in use. This ensures that the audit covers all relevant assets and allows the internal auditor to assess risks, controls, and policies effectively.

(A) Incorrect - Train all employees on bring-your-own-device (BYOD) policies.

While employee training is important, it is a control measure rather than the first step in an assurance engagement.

Without an inventory of devices, training effectiveness cannot be assessed.

(B) Incorrect - Understand what procedures are in place for locking lost devices.

This is a specific control measure but not the starting point for an engagement.

The first step should be to identify what devices exist before evaluating security measures.

(C) Correct - Obtain a list of all smart devices in use.

The foundation of an assurance engagement is identifying the scope, which includes listing all smart devices in use.

This allows the auditor to evaluate security risks, compliance, and control measures effectively.

(D) Incorrect - Test encryption of all smart devices.

Testing encryption is an audit procedure that should be performed after understanding the inventory and existing controls.

Without knowing which devices exist, encryption testing would not be effective.

IIA's Global Internal Audit Standards - Technology Assurance and Cybersecurity Audits

Outlines steps for conducting technology-related assurance engagements.

IIA's GTAG (Global Technology Audit Guide) on Auditing Smart Devices

Recommends obtaining an inventory of devices as the first step in an audit.

COBIT Framework - IT Asset Management and Control

Emphasizes identifying assets as the foundation of IT governance and risk management.

Analysis of Answer Choices: IIA References and Internal Auditing Standards:

### NEW QUESTION: 53

首席審計執行官應如何了解組織中新出現的風險領域？

- A. 與管理階層建立並維持合作網絡
- B. 建立組織範圍的風險管理流程
- C. 檢視組織進行年度風險評估的程序

D. 檢視組織確定風險偏好的程序

**Answer: (SHOW ANSWER)**

The CAE should remain aware of emerging risks through ongoing communication and collaboration with senior management and other stakeholders. Building strong relationships allows the CAE to obtain early insights into new and developing risks.

Option B (building a risk management process) is management's responsibility, not internal audit's. Options C and D involve reviewing processes, but they do not directly expose the CAE to emerging risks in real time.

Reference:

IIA Standards - Standard 2010: Planning; Practice Guide - Developing a Risk-based Internal Audit Plan.

### NEW QUESTION: 54

下列哪一個儲存選項能讓組織有最大的機會恢復資料？

- A. 資料的加密實體副本及其加密金鑰一起儲存在組織中，可隨時依要求取得。
- B. 資料的加密實體副本與其加密金鑰分開存儲，並且均保存在距離組織幾個小時車程的安全位置。
- C. 有關使用情況和資料庫結構變化的加密報告儲存在基於雲端的、安全性的資料庫中，可輕鬆存取。
- D. 資料的加密副本儲存在幾個小時車程之外的單獨安全位置，而加密金鑰則儲存在組織中並可隨時取得。

**Answer: D (LEAVE A REPLY)**

Understanding Data Recovery and Security Risks:

Data must be protected, recoverable, and accessible when needed while maintaining security.

The best practice is to store encrypted backups offsite while keeping encryption keys separate but accessible.

Why Option D is Correct?

Storing encrypted data offsite (a few hours away) ensures protection against disasters (e.g., fire, cyberattacks, physical damage).

Keeping encryption keys at the organization ensures that recovery is quick and controlled without risking unauthorized access.

This aligns with the IIA's IT Audit Practices and ISO 27001 (Information Security Management), which emphasize separate storage of encrypted data and encryption keys for security and recoverability.

IIA Standard 2110 - Governance requires internal auditors to assess whether IT governance ensures the availability and security of critical data.

Why Other Options Are Incorrect?

Option A (Encrypted physical copies and keys stored together at the organization):

If both data and keys are in the same location, a disaster or breach would make recovery impossible.

Option B (Encrypted copies and keys stored in separate locations far away):

While secure, if encryption keys are stored too far, recovery could be delayed, impacting business continuity.

Option C (Encrypted usage reports in a cloud database):

This does not ensure full data recovery; it only provides logs and structure changes, not the actual data.

Storing encrypted data offsite while keeping encryption keys accessible onsite follows best IT security and disaster recovery practices.

IIA Standard 2110 supports evaluating IT governance, including data security and recovery controls.

Final Justification:IIA References:

IPPF Standard 2110 - Governance

ISO 27001 - Information Security Management

NIST SP 800-34 - Contingency Planning Guide for IT Systems

COBIT Framework - Data Security & Recovery Controls

### **NEW QUESTION: 55**

對於下列哪種情況，人力資源資料庫的最新備份是最好的資訊來源？

- A. 在資料庫備份之前實施了不正確的程式修復。
- B. 該組織正在準備對所有員工進行新的自助福利系統培訓。
- C. 資料中心發生故障，需要在備份站點復原系統。
- D. 需要存取人力資源資料庫中所有員工的往年年終培訓報告。

**Answer: C (LEAVE A REPLY)**

The most recent backup is primarily used to restore lost data in the event of a system failure, data corruption, or cyberattack. If a data center failure occurs, the latest backup is the best source to recover the human resources database and resume operations.

(A) Incorrect - An incorrect program fix was implemented just prior to the database backup. If an incorrect fix was applied before the backup, restoring the latest backup would still contain the error.

The organization would need to restore an earlier version before the faulty update.

(B) Incorrect - The organization is preparing to train all employees on the new self-service benefits system.

The latest backup is not needed for training; the live system or historical data would be used instead.

(C) Correct - There was a data center failure that requires restoring the system at the backup site.

In the event of a system failure, restoring from the most recent backup minimizes data loss and downtime.

This is the primary reason for maintaining regular backups.

(D) Incorrect - There is a need to access prior year-end training reports for all employees in the human resources database.

Historical records would likely be stored in archived backups or reports, not the latest backup.

The most recent backup contains current data, not old reports.

IIA's GTAG (Global Technology Audit Guide) - IT Disaster Recovery and Backup Strategies Covers the importance of backups in system restoration.

NIST Cybersecurity Framework - Data Recovery and Business Continuity

Recommends frequent backups to protect against system failures.

ISO 22301 - Business Continuity Management

Defines recovery procedures and best practices for backup site restoration.

Analysis of Answer Choices: IIA References and Internal Auditing Standards:

### NEW QUESTION: 56

一位IT審計員測試了存取權限管理，發現8起員工在組織內調任新職位但其先前的存取權限未被撤銷的情況。系統管理員解釋說，他們沒有收到有關員工新職位的資訊。下列哪一項是解決審計發現根本原因的最佳建議？

- A. 對過去一年內職位發生變動的所有員工的存取權限進行盤點
- B. 刪除未覆寫實例的不需要的存取權限，並譴責系統管理員的粗心大意
- C. 向系統管理員提供員工的職位描述，並讓他們確定相關的存取權限
- D. 要求流程擁有者根據使用者角色描述對 IT 系統的存取權限進行排序

**Answer: (SHOW ANSWER)**

The root cause is the lack of a structured process for updating access rights when employees change positions.

The best recommendation is to establish a role-based access control system, where access rights are determined and approved by process owners, not left to administrators.

Option A is corrective but only retrospective. Option B wrongly blames administrators without addressing the systemic issue. Option C risks inconsistency, as administrators should not decide rights.

Reference:

IIA Global Technology Audit Guide (GTAG) - Access Controls.

### NEW QUESTION: 57

某組織第一年和第二年的毛利率均為 40%。第一年淨利率為 18%，第二年淨利率為 13%。下列哪一項可能是第二年淨利率下降的原因？

- A. 銷售成本相對於銷售額增加。
- B. 總銷售額相對於支出增加。
- C. 該組織在第二年的股利支付率較高。
- D. 政府提高了企業稅率

**Answer: (SHOW ANSWER)**

The net profit margin is calculated as:

$$\text{Net Profit Margin} = \frac{\text{Net Profit}}{\text{Total Sales}} \times 100$$

The given data shows:

Gross profit margin (Revenue - Cost of Goods Sold) remained constant at 40% in both years.

Net profit margin declined from 18% in Year 1 to 13% in Year 2.

Since the gross profit margin remained unchanged, the cost of sales did not increase relative to sales. This eliminates Option A as a possible cause.

A decline in net profit margin while gross profit remains the same suggests an increase in operating expenses, interest, or taxes.

If the government increased the corporate tax rate, net income after taxes would be lower, leading to a reduced net profit margin.

The IIA's GTAG 14 - Auditing Governance, Risk, and Compliance recommends analyzing external factors like tax rate changes when evaluating financial performance.

A). Cost of sales increased relative to sales # Incorrect. If this were true, gross profit margin would have declined, but it remained stable.

B). Total sales increased relative to expenses # Incorrect. If sales increased while expenses stayed constant, net profit margin would have increased, not decreased.

C). The organization had a higher dividend payout rate in year two # Incorrect. Dividends do not affect net profit margin, as they are paid out from net income after it is calculated.

IIA Standard 2120 - Risk Management states that auditors should analyze changes in financial performance due to external economic factors.

COSO ERM Framework highlights tax rate changes as a key risk factor in financial analysis.

IFRS (International Financial Reporting Standards) require companies to disclose changes in tax rates and their impact on profitability.

Why Option D is Correct? Explanation of the Other Options: IIA References & Best

Practices: Thus, the correct answer is D. The government increased the corporate tax rate.

### NEW QUESTION: 58

下列哪一項關於實現內部稽核計畫所需資源的敘述是正確的？

A. 內部稽核職能的最終監督與責任可以外包

B. 依賴其他鑑證機構的工作會降低留住具有豐富知識和經驗的審計師的效率

C. 內部稽核資源可以完全從組織外部取得

D. 首席審計執行官必須採用聯合外包的方式，即由組織外部的專家執行專門工作，而不是外包

**Answer: C (LEAVE A REPLY)**

According to the Standards, internal audit activities can be provided through in-house resources, outsourcing, or a co-sourcing model. Therefore, it is possible for all resources to

come from outside the organization, but ultimate responsibility and accountability remain with the CAE, management, and the board.

Option A is incorrect because oversight cannot be outsourced. Option B is incorrect- coordination with other assurance providers typically increases efficiency. Option D misstates requirements; co-sourcing is an option, not a mandatory practice.

Reference:

IIA Standards - Standard 2070: External Service Provider and Organizational Responsibility for Internal Auditing.

### NEW QUESTION: 59

在決定審計範圍的優先順序時，關於組織的首席審計執行官(CAE)，下列哪一項敘述是正確的？

- A. 首席審計執行官使用風險因素方法對審計範圍進行優先排序
- B. CAE 使用風險可能性評分來決定稽核範圍的優先順序
- C. CAE 使用風險影響評分來確定審計範圍的優先級
- D. CAE 使用熱圖來確定審計範圍的優先級

**Answer: A (LEAVE A REPLY)**

When prioritizing the audit universe, the CAE typically uses a risk-factor approach. This includes a combination of likelihood, impact, control effectiveness, and other relevant criteria. Solely relying on impact (Option C) or likelihood (Option B) is insufficient. Heat maps (Option D) may be tools used within the process, but they are not the actual method of prioritization.

Thus, the correct description is the risk-factor approach (Option A).

Reference:

IIA Practice Guide - Developing a Risk-based Internal Audit Plan.

### NEW QUESTION: 60

向組織提供薪資服務的第三方被要求在其系統中建立審核或「只讀」功能。

- A. 這將支持審計權條款的執行。
- B. 這將強制執行穩健的風險評估實踐
- C. 這將解決網路安全考量和擔憂。
- D. 這將增強第三方應用資料分析的能力

**Answer: (SHOW ANSWER)**

A right-to-audit clause in a contract allows an organization to review and assess the operations, controls, and security measures of a third-party service provider (such as payroll service providers). Providing "read-only" functionalities supports this clause by enabling internal auditors to access and review relevant data without modifying it.

Read-only access allows auditors to verify transactions, data integrity, and compliance without affecting system operations.

This ensures that internal audit functions can review third-party controls without interference, supporting contractual audit rights.

The IIA's Standard 2070 - External Service Provider Relationships states that organizations should retain the right to audit outsourced functions to ensure compliance with internal control policies.

B). This will enforce robust risk assessment practices # Incorrect. While read-only access can contribute to risk assessment, it does not directly enforce risk management policies.

C). This will address cybersecurity considerations and concerns. # Incorrect. Cybersecurity concerns involve encryption, authentication, and intrusion detection-not just read-only access.

D). This will enhance the third party's ability to apply data analytics # Incorrect. The request is for audit purposes, not to improve the third party's analytics capabilities.

IIA's Global Technology Audit Guide (GTAG) 7: IT Outsourcing recommends a right-to-audit clause in third-party agreements.

IIA Standard 1312 emphasizes that external audits should have transparent access to outsourced functions.

ISACA's COBIT Framework highlights the importance of audit access in managing third-party risks.

Why Option A is Correct? Explanation of the Other Options: IIA References & Best Practices: Thus, the correct answer is A. This will support execution of the right-to-audit clause.

### **NEW QUESTION: 61**

□部稽核員正在審□軟體開發整合測試的結果。集成測試的目的是什麼？

- A. 驗證應用程式是否符合規定的使用者要求。
- B. 驗證獨立程式是否符合程式碼規格。
- C. 驗證應用程式是否適合預期數量的使用者。
- D. 驗證所有軟體和硬體元件是否如預期般協同工作。

**Answer: D (LEAVE A REPLY)**

Integration testing is a phase in the software development lifecycle (SDLC) where individual components or systems are combined and tested as a group to ensure they work together correctly.

Ensures Component Compatibility - Confirms that different software modules and hardware components function correctly when integrated.

Identifies Data Flow Issues - Ensures seamless communication between software systems, databases, and external applications.

Detects System-Wide Errors - Finds defects that unit testing (individual module testing) may miss.

Prepares for System Testing - Integration testing is conducted before full system testing to ensure subsystems work together as expected.

A). To verify that the application meets stated user requirements.

This refers to User Acceptance Testing (UAT), not integration testing.

B). To verify that standalone programs match code specifications.

This describes unit testing, where individual components are tested separately.

C). To verify that the application would work appropriately for the intended number of users.

This describes performance or load testing, which measures system behavior under high user load.

IIA's GTAG on IT Risks and Controls - Emphasizes the role of integration testing in ensuring secure and functional IT environments.

COBIT 2019 (Governance and Management of IT) - Recommends integration testing to reduce IT system failures.

ISO/IEC 25010 (Software Quality Model) - Lists integration testing as a key quality assurance step.

Why Option D is Correct? Why Not the Other Options? IIA References:

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#### NEW QUESTION: 62

某公司庫存有 1,000 件缺陷品。每單位市場價格為 10 美元；生口成本是 4 美元；缺陷品售價 5 美元。年末缺陷的帳面金額（存貨價口）是多少？

- A. \$0
- B. 4,000 美元
- C. 5,000 美元
- D. 10,000 美元

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, Inventory Valuation section.

#### NEW QUESTION: 63

口部稽核員審口資料總體並計算平均口、中位數和極差。執行這種分析技術最可能的目的是什麼？

- A. 告知資料總體的分類。
- B. 確定資料的完整性和準確性。
- C. 辨識總體是否包含異常口。

D. 確定資料中的重複項是否會擴大範圍。

**Answer: (SHOW ANSWER)**

When an internal auditor calculates the mean (average), median (middle value), and range (difference between highest and lowest values) of a data population, the primary purpose is to assess the distribution of data and detect anomalies. Let's analyze the answer choices:

Option A: To inform the classification of the data population.

Incorrect. Classification typically involves categorizing data into specific groups, which requires different statistical or analytical techniques like clustering or decision trees. Mean, median, and range are more useful for identifying distribution patterns.

Option B: To determine the completeness and accuracy of the data.

Incorrect. While summary statistics can highlight extreme values, completeness and accuracy are usually assessed through data reconciliation, validation checks, and comparison with source records.

Option C: To identify whether the population contains outliers.

Correct.

The range (difference between the largest and smallest values) helps to detect extreme values.

The mean and median can show whether the data is symmetrical or skewed (which may indicate outliers).

If the mean is significantly different from the median, it suggests potential outliers pulling the average in one direction.

IIA Reference: Internal auditors use data analytics to detect anomalies and potential fraud by identifying outliers. (IIA GTAG: Auditing with Data Analytics) Option D: To determine whether duplicates in the data inflate the range.

Incorrect. Duplicates may affect the data set, but range calculations alone do not determine whether duplicates exist. Duplicate identification usually involves checking for repeated entries, not just extreme values.

#### **NEW QUESTION: 64**

部稽核師使用風險與控制問卷作為組織反賄賂和腐敗計畫審計的初步調口的一部分。使用這種方法的主要目的是什麼？

- A. 將來自一個來源的記錄與隨後準備的有關反賄賂計劃的記錄進行比較
- B. 確定組織反賄賂計畫中是否有某些控制措施
- C. 獲取有關組織反賄賂計畫中某些控制措施的證明資訊
- D. 透過獨立於反賄賂計畫的外部機構驗證控制訊息

**Answer: B (LEAVE A REPLY)**

A risk and control questionnaire (RCQ) is used during preliminary surveys to help the auditor ascertain the existence of controls in a specific process or program. It provides structured information about which controls are in place, which are missing, and how they are applied.

Option A refers to reconciliation, which is not the main purpose. Option C (testimonial information) suggests reliance on management statements, which is weaker than structured control identification. Option D involves external confirmation, which goes beyond the RCQ's purpose.

Reference:

IIA Practice Guide - Engagement Planning: Preliminary Survey and Risk Assessment.

### NEW QUESTION: 65

下列何者最有可能出現在採用分散式組織結構的組織中？

- A. 對組織文化的依賴程度較高。
- B. 對員工設定了明確的期望。
- C. 採用了電子監控技術。
- D. 有一個針對員工行為的定義代碼。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

A decentralized organizational structure distributes decision-making authority across multiple levels. This requires a strong organizational culture to guide decision-making in the absence of centralized control.

Option B (Clear expectations) - While true, this applies to both centralized and decentralized structures.

Option C (Electronic monitoring) - More common in centralized control environments.

Option D (Defined code of behavior) - Found in all organizations, not unique to decentralization.

Since decentralized organizations rely more on cultural alignment, Option A is correct.

Reference: IIA Business Acumen - Organizational Structures

### NEW QUESTION: 66

在專案整合管理的哪個階段，專案經理和專案管理團隊通常會協調專案中存在的各種技術和組織介面？

- A. 專案計畫制定。
- B. 專案計劃執行
- C. 整合變更控制。
- D. 專案品質規劃

**Answer: B (LEAVE A REPLY)**

In project integration management, the coordination of technical and organizational interfaces typically occurs during the Project Plan Execution phase. At this stage, project managers and teams work together to:

- \* Implement the project plan.
- \* Manage interdependencies between technical and business processes.
- \* Ensure all project components are aligned.

- \* Coordinate different stakeholders, vendors, and internal teams.
- \* (A) Project plan development:
  - \* This phase involves defining objectives, scope, timelines, and resource allocation but does not focus on coordination of interfaces.
- \* (B) Project plan execution (Correct Answer):
  - \* This phase involves implementing the project and actively managing its technical and organizational interfaces, making it the correct answer.
- \* (C) Integrated change control:
  - \* This process ensures that project changes are properly managed, but it does not focus on initial coordination of interfaces.
- \* (D) Project quality planning:
  - \* This phase focuses on setting quality standards and criteria, but not on the integration of technical and organizational interfaces.
- \* IIA Practice Guide: Auditing Projects - Highlights that project execution is where coordination across different teams and stakeholders is critical.
- \* PMBOK Guide (Project Management Body of Knowledge) - States that integration management during execution ensures that all elements of the project work together effectively.
- \* COSO ERM Framework - Supports the alignment of business processes and technical execution as part of risk management.

Analysis of Each Option: IIA References: Conclusion: Since technical and organizational coordination is essential during project execution, option (B) is the correct answer.

### NEW QUESTION: 67

一名口部稽核師被要求審口一項抽樣交易中的平等股權合夥企業。合夥人A向合夥企業轉讓自我申報價口510,000的設備，合夥人B貢獻自我申報價口515,000的設備。隨後，資本帳Reach 合作夥伴收到了 12,500 美元的貸方。關於此橫斷面，下列哪一項敘述是正確的？

- A. 合作夥伴的資本帳應增加其所貢獻設備的原始成本。
- B. 資本帳應根據目前所有權百分比使用加權平均數來增加。
- C. 無需採取任何措施，因為每個合作夥伴的資本帳口都增加了正確的金額。
- D. 合夥人的資本帳應增加其出資的公平市價。

**Answer: D (LEAVE A REPLY)**

In an equal equity partnership, partners' capital accounts should reflect the fair market value (FMV) of assets contributed, rather than self-declared values or historical cost. The fair market value ensures equitable ownership distribution and accurate financial reporting.

Let's analyze each option:

Option A: The capital accounts of the partners should be increased by the original cost of the contributed equipment.

Incorrect. The original cost (historical cost) of an asset is not relevant in partnership accounting. Instead, fair market value (FMV) is used to properly recognize each partner's contribution.

Option B: The capital accounts should be increased using a weighted average based on the current percentage of ownership.

Incorrect. While ownership percentages influence profit and loss distribution, initial capital contributions should be recorded at FMV, not a weighted average.

Option C: No action is needed, as the capital account of each partner was increased by the correct amount.

Incorrect. Since the partners contributed different self-declared values, the capital accounts may not be correctly recorded unless verified against FMV. The partnership agreement typically requires capital contributions to be valued based on FMV, not self-declared estimates.

Option D: The capital accounts of the partners should be increased by the fair market value of their contribution.

Correct. Fair market value (FMV) ensures that capital contributions are recorded accurately. Using self-declared values without verification can lead to misstatements in capital accounts and potential disputes.

IIA Reference: Internal auditors reviewing partnership accounting should ensure that capital accounts reflect fair market value to maintain financial accuracy. (IIA Practice Guide: Auditing Fair Value Estimates) Thus, the verified answer is D. The capital accounts of the partners should be increased by the fair market value of their contribution.

### NEW QUESTION: 68

下列哪種情況會導致首席審計執行官 (CAE) 立即停止在審計報告中使用任何表明符合全球  
□部審計標準的聲明？

- A. □部稽核職能採用基於風險的方法來制定□部稽核計劃
- B. 專案主管考慮了高階管理層關於將專案納入□部稽核計畫的請求
- C. 首席審計執行長只接受□部稽核部門集體具備執行知識的委託
- D. 審□中的活動限制了□部稽核職能存取記錄的能力，從而影響了稽核結果

**Answer: (SHOW ANSWER)**

The Global Internal Audit Standards require unrestricted access to records, personnel, and information. If access is restricted in such a way that audit results are compromised, the CAE cannot claim conformance with the Standards in any report until the issue is resolved. Options A, B, and C are all in alignment with the Standards and do not affect conformance. Only restriction of access (Option D) requires immediate discontinuation of conformance claims.

Reference:

IIA Standards - Standard 1110: Organizational Independence; Standard 1321: Use of "Conforms with the Standards."

### NEW QUESTION: 69

下列哪一項最適合放在組織現金預算的融資部分？

- A. 來自客戶的收帳
- B. 出售證券。
- C. 購買卡車。
- D. 償還債務，包括利息

**Answer: D (LEAVE A REPLY)**

Understanding the Financing Section of a Cash Budget:

A cash budget is a financial plan that outlines expected cash inflows and outflows over a specific period.

The financing section records activities related to borrowing, repaying debt, issuing securities, and managing interest payments.

Why Debt and Interest Payments Belong in the Financing Section:

Debt repayment (principal and interest) is a financial activity rather than an operational or investing activity.

Companies must plan for financing costs to ensure liquidity and compliance with loan agreements.

Why Other Options Are Incorrect:

A). Collections from customers - Incorrect.

Customer payments belong in the operating section of the cash budget, as they represent core business activities.

B). Sale of securities - Incorrect.

The sale of securities is an investing activity unless related to issuing new debt or equity.

C). Purchase of trucks - Incorrect.

Buying trucks is a capital expenditure, which belongs in the investing section of the cash budget.

IIA's Perspective on Financial Planning and Budgeting:

IIA Standard 2120 - Risk Management requires organizations to assess financial risks, including debt repayment obligations.

COSO ERM Framework highlights the importance of cash flow forecasting to maintain financial stability.

GAAP and IFRS Financial Reporting Standards classify debt repayment and interest under financing activities.

IIA References:

IIA Standard 2120 - Risk Management & Cash Flow Oversight

COSO ERM - Financial Planning and Liquidity Management

GAAP & IFRS - Cash Flow Statement Classifications

Thus, the correct and verified answer is D. Payment of debt, including interest.

### NEW QUESTION: 70

與集中式結構相比，下列何者是分散式組織結構的優點？

- A. 更高的成本效益
- B. 規模經濟效益提高
- C. 更大的人才庫
- D. 強大的口部控制

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, Decentralization Advantages section.

### **NEW QUESTION: 71**

在大數據系統實施過程中，管理階層應建立下列哪一項，以達到持續的生口監控？

- A. 關鍵績效指標。
- B. 軟體客製化報告。
- C. 變更和補丁管理。
- D. 主資料管理

**Answer: A (LEAVE A REPLY)**

When implementing big data systems, organizations must establish ongoing production monitoring to ensure system performance, efficiency, and reliability.

Why Option A (Key performance indicators) is Correct:

KPIs (Key Performance Indicators) measure the effectiveness and success of big data systems.

KPIs help track system efficiency, data processing speed, accuracy, and resource utilization during production.

Examples of KPIs in big data systems include data ingestion rate, processing time, query performance, system uptime, and error rates.

Why Other Options Are Incorrect:

Option B (Reports of software customization):

Incorrect because software customization reports document system modifications but do not monitor system performance.

Option C (Change and patch management):

Incorrect because change and patch management deals with software updates and security fixes, not ongoing performance monitoring.

Option D (Master data management):

Incorrect because master data management focuses on data governance and consistency, not real-time system performance.

IIA GTAG - "Auditing Big Data Systems": Recommends using KPIs to measure the effectiveness of big data implementation.

COBIT 2019 - APO08 (Manage Performance and Capacity): Emphasizes KPI tracking for IT and data system performance.

NIST Big Data Framework: Highlights the importance of KPIs for monitoring big data system performance.

IIA References:

### NEW QUESTION: 72

下列哪一項資料安全政策最有可能是資料隱私法的結果？

- A. 個人識別資訊的存取僅限於需要該資訊來執行其工作的人員。
- B. 機密資料必須在 24 小時內備份並可復原。
- C. 包含敏感資料的系統的更新必須在投入生產之前獲得批准。
- D. 必須保留有權接觸內線消息的員工的記錄，且這些員工不得在禁售期間交易公司股票

**Answer: A (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Data privacy laws, such as the General Data Protection Regulation (GDPR) and the California Consumer Privacy Act (CCPA), emphasize restricting access to personally identifiable information (PII) to only those who require it for business purposes.

Option B (Data backup within 24 hours) is an IT best practice but is not a core requirement of privacy laws.

Option C (Approval for system updates) is a change management policy, unrelated to data privacy.

Option D (Insider trading restrictions) falls under corporate governance and securities regulations, not data privacy laws.

Thus, Option A is correct, as it aligns with legal requirements for protecting sensitive personal data.

Reference: IIA Data Privacy Compliance - GDPR & CCPA Standards

### NEW QUESTION: 73

內部審計部門對一家建築公司的維護營運進行了業務審核，發現了幾個中等重要性的問題。維護主管提出了一項改進計劃，並規定了截止日期和責任人員。內部稽核部門向高階管理層提交了最終報告。高階管理層對該報告並不滿意，因為他們認為改進計劃的截止日期應該會大大縮短。內部稽核部門應在報告流程中改善下列哪一項？

- A. 停止與負責的員工討論報告草稿，因為只有在實地工作期間才需要他們的意見
- B. 讓高階管理層參與報告起草階段和行動計畫的製定
- C. 要求高階管理層就截止日期的變更發佈單獨的備忘錄
- D. 邀請高階管理層參加董事會會議討論參與結果，以便他們表達他們的擔憂

**Answer: (SHOW ANSWER)**

Action plans should be agreed upon collaboratively, with both the responsible managers and senior management involved. Involving senior management earlier in the draft report and action plan stage ensures alignment on deadlines and accountability before final issuance.

Option A would reduce input and transparency. Option C creates fragmented reporting.

Option D is excessive and bypasses proper reporting procedures.

Reference:

IIA Standards - Standard 2410: Criteria for Communicating; Standard 2440: Disseminating Results.

**NEW QUESTION: 74**

首席審計執行長 (CAE) 發現了不可接受的風險，並認為該風險尚未降低到可接受的水平。在這種情況下，CAE 的下一步措施如下哪一項？

- A. 向高階管理層回報問題
- B. 向負責的管理層發送一封信，並提供接受風險的最後期限
- C. 向董事會回報問題
- D. 與負責管理的成員討論此問題

**Answer: D (LEAVE A REPLY)**

When internal audit identifies a risk that appears unacceptable, the CAE should first discuss the matter with the responsible management. This ensures management has an opportunity to explain their rationale or adjust actions before escalation.

Option A (direct escalation to senior management) or Option C (to the board) are appropriate only if management refuses to act. Option B (sending a letter with a deadline) is not aligned with IIA guidance.

Reference:

IIA Standards - Standard 2600: Communicating the Acceptance of Risks.

**NEW QUESTION: 75**

下列哪個災難復原計畫包含現場可用的復原資源，但可能需要對其進行配置以支援生口系統？

- A. 熱備站點復原計畫。
- B. 網站復原計畫。
- C. 溫暖站點復原計畫。
- D. 冷備恢復計畫。

**Answer: C (LEAVE A REPLY)**

**NEW QUESTION: 76**

下列哪一種資本預算技術考慮了投資的預期淨現金流量總額？

- A. 現金回報
- B. 年報酬率
- C. 增量分析
- D. 淨現口

**Answer: (SHOW ANSWER)**

Understanding Capital Budgeting Techniques:

Capital budgeting helps organizations evaluate long-term investment decisions based on expected cash flows.

NPV (Net Present Value) considers total expected net cash flows over the investment's life and discounts them to present value.

Why Option D (Net Present Value) Is Correct?

NPV calculates the present value of future net cash flows, adjusting for the time value of money.

If NPV is positive, the investment is considered profitable.

IIA Standard 2120 - Risk Management emphasizes financial decision-making tools like NPV for evaluating investment risks.

Why Other Options Are Incorrect?

Option A (Cash Payback):

Measures time to recover initial investment but does not consider total net cash flows.

Option B (Annual Rate of Return):

Uses accounting income, not cash flows, and does not factor in the time value of money.

Option C (Incremental Analysis):

Compares alternative options but does not evaluate total cash flows from an investment.

NPV is the correct method as it evaluates total expected cash flows over time.

IIA Standard 2120 supports financial analysis in investment decision-making.

Final Justification: IIA References:

IPPF Standard 2120 - Risk Management (Capital Budgeting & Investment Risks) COSO

ERM - Financial Risk Management & Decision Analysis Financial Management Best Practices - NPV Analysis

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**NEW QUESTION: 77**

在承包過程的哪個階段為擬議的商業活動起草合約？

- A. 動階段。
- B. 競標階段。
- C. 開發階段。
- D. 管理階段。

**Answer: C (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

The development phase of contracting involves drafting, negotiating, and finalizing the contract terms for a business activity. This phase ensures that agreements align with legal and operational requirements before execution.

Option A (Initiation phase) involves identifying needs and planning but does not include drafting contracts.

Option B (Bidding phase) focuses on soliciting and evaluating proposals but does not yet involve contract drafting.

Option D (Management phase) occurs after contracts are finalized and focuses on monitoring performance.

Since the development phase is when contracts are written and finalized, Option C is correct.

Reference: IIA Procurement & Contract Management Framework

### NEW QUESTION: 78

下列哪一項描述了在口部稽核中使用資料分析的主要優點？

- A. 它有助於用事實證據支持口部稽核結論。
- B. 它減少了準備審計報告所需的時間和精力。
- C. 它有助於防止口部稽核員在不知情的情況下忽視關鍵流程風險。
- D. 它使口部稽核師能口履行監控控制的責任。

**Answer: A (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Data analytics in internal auditing provides quantitative, evidence-based insights, enhancing audit conclusions and decision-making.

Option B (Reduces report preparation time) - While efficiency is a benefit, the main advantage is improved accuracy and factual support.

Option C (Prevents overlooking risks) - While true, data analytics primarily strengthens evidence collection.

Option D (Monitoring controls) - Auditors assess controls, but data analytics enhances findings through data-driven validation.

Thus, Option A is correct, as data analytics strengthens audit conclusions with factual evidence.

Reference: IIA Audit Analytics Guide - Data-Driven Internal Auditing

### NEW QUESTION: 79

首席審計執行官在製定口部審計計劃時應採取哪種方法？

- A. 將組織口的可審計單位組織成審計範圍，以促進風險評估
- B. 根據貨幣價口選擇組織口的可審計單位
- C. 根據高階管理層關於風險的資訊評估可審計單位
- D. 消除組織適用法規未要求審計的可審計單位

**Answer: A (LEAVE A REPLY)**

The internal audit plan should be risk-based. To achieve this, the CAE should develop an audit universe that lists all auditable units (processes, functions, systems, etc.) and use it as the foundation for risk assessment and prioritization.

Option B is too narrow (monetary value is just one factor). Option C is incomplete since senior management's input is important but not the sole basis. Option D is incorrect because eliminating units not mandated by law ignores risk-based planning requirements. Thus, the most appropriate approach is Option A: establishing an audit universe.

Reference:

IIA Standards - Standard 2010: Planning; IIA Practice Guide - Developing a Risk-based Internal Audit Plan.

### NEW QUESTION: 80

某公司生口水桶，每桶成本如下：

直接勞動力=82

直接材料 = 5 美元

固定製造 = 83.50

變動製造 = 82.50

水桶通常售價 15 美元。然而，該公司收到了一份特殊訂單，訂購 311 個水桶，每個水桶 311 個。

假設有足口的製造能力並且所有其他變數不變，那麼在決定是否以折扣價接受此特殊訂單時要考慮的相關單位成本是多少？

A. 9.50 美元

B. 10.50 美元

C. 11 美元

D. 13 美元

**Answer: (SHOW ANSWER)**

When evaluating a special order, only relevant costs should be considered. Fixed costs are not relevant because they remain unchanged regardless of production levels. The relevant costs include variable manufacturing costs and direct costs (direct labor and direct material).

Step-by-Step Calculation of Relevant Cost per Unit: Given cost per bucket:

\* Direct Labor = \$2

\* Direct Material = \$5

\* Variable Manufacturing Cost = \$2.50

\* Fixed Manufacturing Cost = \$3.50 (Not relevant)

Relevant Cost Per Unit: Direct Labor + Direct Material + Variable Manufacturing Cost

$\text{\text{Direct Labor}} + \text{\text{Direct Material}} + \text{\text{Variable Manufacturing Cost}}$

$\text{\text{Direct Labor}} + \text{\text{Direct Material}} + \text{\text{Variable Manufacturing Cost}}$

$\text{\text{Direct Labor}} + \text{\text{Direct Material}} + \text{\text{Variable Manufacturing Cost}} = 2 + 5 + 2.50 = 9.50 = 2 + 5 + 2.50$

$= 9.50 = 2 + 5 + 2.50 = 9.50$

Since fixed costs remain constant, they do not impact the decision to accept the order. The relevant cost is

\$9.50 per unit.

- \* B. \$10.50 - Includes some portion of fixed costs, which should be excluded.
- \* C. \$11 - Incorrect because it overestimates costs by considering fixed expenses.
- \* D. \$13 - Includes both fixed and variable costs, but only variable costs matter for decision-making.
- \* IIA's GTAG on Cost Analysis and Decision-Making - Emphasizes using relevant costs for pricing decisions.
- \* COBIT 2019 (Governance and Decision-Making Framework) - Recommends marginal cost analysis for special orders.
- \* Managerial Accounting Principles - States that fixed costs should not influence short-term pricing decisions.

Why Not the Other Options? IIA References:

### NEW QUESTION: 81

向國外子公司銷售口品的組織希望收取能降低進口關口的價格。下列哪一項是該組織的最佳行動方案？

- A. 降低轉移價格。
- B. 提高轉讓價格。
- C. 以公平價格收費。
- D. 依最優轉移價格收費。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

Transfer pricing refers to the pricing of goods, services, and intangibles transferred between related entities. In international transactions, companies often adjust transfer prices to minimize tax liabilities and import tariffs.

Decreasing the transfer price (Option A) results in a lower declared customs value, reducing import tariffs paid to the foreign country.

Increasing the transfer price (Option B) would raise import tariffs, making it less favorable.

Charging the arm's length price (Option C) ensures compliance with tax regulations but does not necessarily reduce import tariffs.

Optimal transfer pricing (Option D) is a general term that does not specifically focus on reducing tariffs.

Thus, decreasing the transfer price is the best approach.

Reference: IIA Business Acumen - Transfer Pricing Strategies

### NEW QUESTION: 82

下列哪一項最能描述糾正措施的有意義的建議？

- A. 解決條件和後果之間的差距並提供至少短期解決方案的建議

- B. 解決標準與條件之間的差距並提供至少短期解決方案的建議
- C. 解決標準與後果之間的差距並提供長期解決方案的建議
- D. 解決標準與條件之間的差距並提供長期解決方案的建議

**Answer: D (LEAVE A REPLY)**

Meaningful recommendations are those that address the root cause of the condition by comparing it to the established criteria and propose sustainable, long-term solutions. This ensures that the identified issue will not recur and strengthens the control environment. Option A relates to symptoms (condition vs. consequence), not root causes. Option B identifies the correct gap (criteria vs. condition) but offers only short-term fixes. Option C incorrectly compares criteria to consequence, which is not a valid basis for audit recommendations.

Thus, Option D is correct.

Reference:

IIA Practice Guide - Audit Findings: Condition, Criteria, Cause, Effect, and Recommendation.

### **NEW QUESTION: 83**

在評估第三方服務提供者提供的幫助台服務時，下列何者可能是口部稽核師最關心的問題？

- A. 幫助台是否記錄了服務提供者收到的每個呼叫。
- B. 是否為服務提供者識別的每個問題分配了唯一的識別號
- C. 服務提供者是否使用自己的設施來提供幫助台服務
- D. 提供者的回應和解決方案是否根據服務等級協定進行了明確定義。

**Answer: (SHOW ANSWER)**

An internal auditor's primary concern in evaluating third-party help desk services is ensuring that the provider meets Service-Level Agreement (SLA) requirements, particularly regarding response times, issue resolution, and service quality.

Correct Answer (D - Whether the provider's responses and resolutions were well defined according to the SLA) The SLA defines expected service levels, including:

Response and resolution times.

Performance metrics (e.g., first-call resolution rate).

Escalation procedures.

Compliance with contractual obligations.

The IIA Practice Guide: Auditing Third-Party Relationships states that internal auditors must assess SLA compliance as a key control in outsourcing arrangements.

Why Other Options Are Incorrect:

Option A (Whether every call was logged):

While logging all calls is good practice, the focus should be on meeting SLA requirements, not just documentation.

The IIA GTAG 7: Continuous Auditing emphasizes measuring performance, not just recording activities.

Option B (Whether a unique ID was assigned to each issue):

Issue tracking is important, but an ID alone does not guarantee service quality or SLA compliance.

Option C (Whether the provider used its own facilities):

The location of the service provider's facilities does not impact SLA compliance.

IIA Practice Guide: Auditing Third-Party Relationships - Outlines how auditors should evaluate SLAs and vendor performance.

IIA GTAG 7: Continuous Auditing - Highlights the importance of performance measurement in outsourced services.

Step-by-Step Explanation: IIA References for Validation: Thus, ensuring the provider meets SLA-defined response and resolution times (D) is the internal auditor's greatest concern.

### **NEW QUESTION: 84**

下列哪一種組織結構最有可能應付快速變化和不確定性？

- A. 去中心化
- B. 集中式
- C. 部門化
- D. 高層結構

**Answer: (SHOW ANSWER)**

A decentralized organizational structure allows decision-making authority to be distributed across various levels and locations, making it more flexible and adaptable to rapid changes and uncertainties.

Why Decentralization Helps in Uncertainty?

Decentralization empowers different units or teams to make faster decisions.

It enables quick adaptation to market shifts, technological advancements, and external disruptions.

According to IIA's Organizational Governance Guidelines, decentralized structures increase agility and responsiveness, particularly in dynamic industries like technology and finance.

Characteristics of Decentralized Structures:

Autonomy at multiple levels - decisions are not centralized at the top.

Faster decision-making - local teams react quickly to changes.

Greater innovation and flexibility - promotes problem-solving without bureaucratic delays.

Why Not Other Options?

B). Centralized:

A centralized structure concentrates decision-making at the top, slowing down responsiveness to changes.

C). Departmentalized:

While departmentalization organizes work efficiently, it may restrict cross-functional collaboration, making adaptation slower.

D). Tall Structure:

Tall structures have multiple management layers, leading to bureaucracy and slower decision-making.

IIA Practice Guide: Organizational Governance

IIA Standard 2110 - Governance and Risk Management

COBIT 2019 - Enterprise Risk and Governance Framework

Step-by-Step Justification: IIA References: Thus, the correct and verified answer is A. Decentralized.

### NEW QUESTION: 85

首席審計執行長 (CAE) 已被要求評估首席技術長關於外包組織 IT 部門的幾個關鍵職能的提議。下列哪一項是 CAE 確定提案是否符合組織策略的最適當的行動？

- A. 了解策略背景並評估支援資訊是否可靠和完整。
- B. 確定治理和審批流程是否透明、有記錄且完整。
- C. 執行盡職調查或評估管理階層對提供者營運的審計。
- D. 確定關鍵績效指標和資料來源。

**Answer: A (LEAVE A REPLY)**

The chief audit executive (CAE) plays a crucial role in evaluating strategic decisions, including outsourcing IT functions. The most appropriate first step is to assess whether the proposal aligns with the organization's overall strategy and verify that the supporting information is reliable and complete before making further evaluations.

Strategic Alignment:

The CAE must first determine whether outsourcing supports the organization's long-term objectives, risk tolerance, and business goals.

Reliability of Supporting Information:

Before evaluating costs, risks, or operational impacts, the CAE must ensure that management's data and assumptions are accurate and complete.

IIA Standards on Governance and Risk Management:

IIA Standard 2110 - Governance requires auditors to evaluate decision-making processes, including outsourcing.

IIA Standard 2120 - Risk Management emphasizes assessing risks associated with major decisions like outsourcing.

B). Ascertain whether governance and approval processes are transparent, documented, and completed:

While governance is important, this step comes after verifying strategic alignment.

C). Perform a due diligence review or assess management's review of provider operations: Due diligence is a later step in outsourcing evaluation, not the first priority.

D). Identify key performance measures and data sources:

Key performance measures are useful for monitoring outsourcing after approval, but they do not determine initial alignment with strategy.

IIA Standard 2110 - Governance: Requires internal auditors to evaluate whether key decisions align with organizational objectives.

IIA Standard 2120 - Risk Management: Internal auditors must assess potential risks and verify the reliability of information used for decision-making.

COBIT Framework - IT Governance: Emphasizes strategic alignment of IT decisions, including outsourcing.

Key Reasons Why Option A is Correct: Why Other Options Are Incorrect: IIA

References: Thus, the correct answer is A. Understand strategic context and evaluate whether supporting information is reliable and complete.

### NEW QUESTION: 86

根據赫茲伯格的雙重激勵理論，滿意的員工最常提到下列哪一個因素？

- A. 薪水和地位。
- B. 責任與進步。
- C. 工作條件與安全。
- D. 同儕關係與個人生活。

**Answer: B (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Herzberg's Two-Factor Theory identifies:

Motivators (Intrinsic factors) - Lead to job satisfaction (e.g., responsibility, recognition, growth).

Hygiene factors (Extrinsic factors) - Prevent dissatisfaction but do not create motivation (e.g., salary, work conditions).

Option A (Salary and status) - Hygiene factors that prevent dissatisfaction but do not drive motivation.

Option C (Work conditions and security) - Also hygiene factors, not motivators.

Option D (Peer relationships and personal life) - Affect job satisfaction indirectly, but are not primary motivators.

Since responsibility and advancement directly drive motivation, Option B is correct.

Reference: IIA Human Resource Management - Employee Motivation Theories

### NEW QUESTION: 87

下列哪一項是集中式組織結構的缺點？

- A. 通訊衝突
- B. 決策速度較慢。
- C. 規模經濟損失
- D. 共享知識中的漏洞

**Answer: (SHOW ANSWER)**

A centralized organizational structure concentrates decision-making authority at the top levels of management. While this ensures control and consistency, it can lead to slower decision-making due to the need for approvals from higher levels.

Let's analyze each option:

Option A: Communication conflicts.

Incorrect.

Centralized structures generally have clear lines of authority and communication, reducing conflicts.

Communication conflicts are more common in decentralized structures where multiple decision-makers exist.

Option B: Slower decision making.

Correct.

Since all decisions must pass through top management, it delays responses to market changes and reduces flexibility.

Lower-level employees have less authority to make operational decisions, leading to bottlenecks.

IIA Reference: Internal auditors assess organizational governance, including decision-making efficiency in centralized vs. decentralized structures. (IIA Practice Guide:

Organizational Governance) Option C: Loss of economies of scale.

Incorrect.

Centralization improves economies of scale by standardizing processes and consolidating resources.

Decentralization (not centralization) is more likely to lead to duplication of efforts and a loss of economies of scale.

Option D: Vulnerabilities in sharing knowledge.

Incorrect.

Centralized organizations tend to have structured knowledge-sharing frameworks, such as standardized policies and corporate training programs.

### **NEW QUESTION: 88**

一家製藥公司的內部稽核師負責規劃網路安全審計並進行風險評估。下列哪一項被認為是對組織最重要的網路威脅？

- A. 網路犯罪分子侵入組織的時間和費用系統以收集員工個人資料。
- B. 駭客入侵組織網路以存取研究和開發報告
- C. 阻止存取組織網站的拒絕服務攻擊。
- D. 駭客存取公司的財務資訊

**Answer: B (LEAVE A REPLY)**

When conducting a cybersecurity risk assessment, an internal auditor must evaluate the most significant threats based on their potential impact on the organization. In the pharmaceutical industry, intellectual property (IP), such as research and development (R&D) data, is one of the most valuable and sensitive assets.

(A) Cybercriminals hacking into the organization's time and expense system to collect employee personal data:

While the loss of employee personal data is a serious concern due to privacy and regulatory implications (e.g., GDPR, CCPA), it does not pose as critical a threat as the loss of proprietary pharmaceutical research.

(B) Hackers breaching the organization's network to access research and development reports (Correct Answer): R&D reports contain proprietary drug formulas, clinical trial results, and patent-pending innovations, making them highly valuable to competitors and cybercriminals. A breach could lead to intellectual property theft, financial losses, loss of competitive advantage, and regulatory non-compliance (e.g., FDA, EMA requirements). This is considered the most significant threat because:

It could result in billions of dollars in lost revenue.

Competitors or state-sponsored hackers could exploit stolen research.

It could disrupt drug development and approval processes.

(C) A denial-of-service (DoS) attack that prevents access to the organization's website: While DoS attacks can damage an organization's reputation and disrupt operations, they generally do not cause the same level of financial or strategic harm as the loss of critical R&D data. Most organizations have cybersecurity measures (e.g., load balancers, CDNs) to mitigate DoS risks.

(D) A hacker accessing the financial information of the company: Unauthorized access to financial data can be serious, leading to fraud or reputational damage. However, publicly traded companies already disclose much of their financial data, and financial breaches typically have a lower long-term impact compared to intellectual property theft.

IIA Global Technology Audit Guide (GTAG) 15: Information Security Governance:

Recommends that internal auditors prioritize risks that impact strategic assets, such as intellectual property.

IIA Standard 2120 - Risk Management: Requires internal auditors to evaluate the organization's risk management processes, emphasizing risks with significant financial and operational consequences.

IIA Practice Advisory 2110-2: Assessing the Adequacy of Risk Management Processes: Highlights that internal auditors must identify risks that could threaten the organization's long-term objectives, such as IP theft.

COSO ERM Framework: Encourages prioritization of risks that have high impact on an organization's value and strategic objectives, such as cyber threats to proprietary research.

Analysis of Each Option: IIA References: Conclusion: Given the pharmaceutical industry's reliance on proprietary R&D, a breach compromising research reports represents the most significant cyber threat.

Therefore, option (B) is the correct answer.

**NEW QUESTION: 89**

經國際評等機構評估具有穩定評等的組織發行了沒有資口或抵押品支持的債券。債券持有人的利息和本金的支付由該組織擔保。該組織發行了哪種類型的債券？

- A. 償債基金債券。
- B. 有擔保的債券。
- C. 垃圾債券。
- D. 信用債券

**Answer: D (LEAVE A REPLY)**

A debenture bond is an unsecured bond that is not backed by specific assets or collateral. Instead, it is backed only by the issuer's creditworthiness and general reputation. Since the organization in this scenario has a stable rating from international rating agencies and guarantees interest and principal payments, it aligns perfectly with the definition of a debenture bond.

A). A sinking fund bond - A bond that has a special account (sinking fund) where money is set aside to pay off bondholders over time. This is not mentioned in the scenario.

B). A secured bond - This type of bond is backed by specific assets or collateral to reduce investor risk.

However, the scenario states that the bond is not backed by assets or collateral, eliminating this choice.

C). A junk bond - These are high-risk, high-yield bonds issued by companies with low credit ratings. The scenario specifies that the company has a stable rating, making this incorrect.

D). A debenture bond (Correct Answer) - Since this bond is unsecured and relies solely on the organization's financial health, it matches the definition of a debenture bond.

IIA IPPF Standard 2120 - Risk Management discusses financial risk management, including bond issuance.

COSO ERM Framework - Financial Risk Management emphasizes evaluating creditworthiness before issuing debt.

IFRS 9 - Financial Instruments provides accounting guidance on different bond types.

Explanation of Each Option:IIA References:

### **NEW QUESTION: 90**

一名冒充該組織執行長的入侵者發送了一封電子郵件，並欺騙薪資管理人員提供員工的私人  
口務資訊。實施了什麼類型的攻擊？

- A. 邊界攻擊。
- B. 魚叉式網路釣魚攻擊。
- C. 暴力攻擊。
- D. 欺騙攻擊。

**Answer: B (LEAVE A REPLY)**

A spear phishing attack is a highly targeted email-based attack where an attacker impersonates a trusted individual (e.g., the CEO) to trick recipients into providing sensitive information.

\* In this scenario, an intruder posed as the CEO and deceived payroll staff into sharing employees' private tax information.

\* Spear phishing is more targeted than general phishing, often using personal details to make the fraudulent request seem legitimate.

\* A. Boundary attack. (Incorrect)

\* A boundary attack refers to attempts to breach an organization's network perimeter defenses, such as firewalls and intrusion detection systems.

\* This scenario describes a social engineering attack, not a technical boundary attack.

\* B. Spear phishing attack. (Correct)

\* Spear phishing attacks are highly personalized email attacks, usually targeting specific employees within an organization.

\* Attackers research their targets and use realistic messages to trick them into divulging sensitive data.

\* This fits the scenario, as the attacker impersonated the CEO to steal tax information.

\* C. Brute force attack. (Incorrect)

\* A brute force attack involves systematically guessing passwords to gain unauthorized access to systems.

\* This attack was based on deception, not password cracking.

\* D. Spoofing attack. (Incorrect, but closely related)

\* Email spoofing is a technique where an attacker falsifies the sender's email address.

\* While spear phishing often includes spoofing, the broader technique used here is spear phishing, as it involved social engineering and deception.

\* IIA GTAG 16 - Security Risk: IT and Cybersecurity discusses phishing and social engineering threats, emphasizing internal controls to mitigate them.

\* IIA Standard 2120 - Risk Management highlights the need for risk assessments in cybersecurity, including employee awareness training for phishing attacks.

\* National Institute of Standards and Technology (NIST) Special Publication 800-61 classifies spear phishing as a high-risk cyber threat to organizations.

Explanation of Answer Choices:IIA References:

### **NEW QUESTION: 91**

關於專案管理，以下關於專案崩潰的敘述哪一項是正確的？

A. 它會導致風險增加，並且經常導致返工。

B. 這是一種最佳化技術，活動是並行執行的，而不是依序執行的。

C. 它涉及對專案要求和/或範圍的重新評估。

D. 這是一種壓縮技術，其中將資源新增到專案中。

**Answer: (SHOW ANSWER)**

Definition of Project Crashing:

Project crashing is a schedule compression technique used in project management to reduce the project completion time without changing its scope.

It involves adding extra resources (labor, equipment, budget) to critical path activities to complete them faster.

Key Aspects of Project Crashing:

Reduces project duration by increasing resources.

Leads to higher costs due to additional labor or expedited material procurement.

Used when project deadlines must be met and standard scheduling techniques are insufficient.

Why Other Options Are Incorrect:

A). It leads to an increase in risk and often results in rework:

While crashing can increase costs and risk, it does not necessarily result in rework unless poorly executed.

B). It is an optimization technique where activities are performed in parallel rather than sequentially:

This describes fast-tracking, not crashing. Fast-tracking involves overlapping tasks, while crashing adds resources to speed up tasks.

C). It involves a reevaluation of project requirements and/or scope:

Crashing does not change project scope; it only shortens the schedule by allocating additional resources.

IIA's Perspective on Project Risk and Management:

IIA Standard 2110 - Governance emphasizes the importance of project risk assessment, including schedule compression risks.

COSO ERM Framework identifies project cost overruns and resource misallocations as key risks in project execution.

PMBOK (Project Management Body of Knowledge) defines crashing as a schedule compression technique used when deadlines must be met at additional cost.

IIA References:

IIA Standard 2110 - Governance & Risk Oversight in Project Management

COSO Enterprise Risk Management (ERM) - Project Risk Considerations

PMBOK Guide - Schedule Compression Techniques (Crashing & Fast-Tracking) Thus, the correct and verified answer is D. It is a compression technique in which resources are added so the project is completed faster.

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**NEW QUESTION: 92**

□部稽核發現了組織需要解決的高風險問題。在總結會議上，審計團隊與負責解決這些問題的經理討論了這些高風險問題。

如果經理同意糾正審計期間發現的問題，首席審計執行官該如何回應？

- A. 在報告中□明管理階層已同意解決該問題並設定後續日期
- B. 在年度□部審計計劃中納入一項任務，以執行後續審計
- C. 與高階管理層討論審計觀察
- D. 徵求管理層的意見並制定行動計劃

**Answer: (SHOW ANSWER)**

When management agrees to address audit issues, the CAE must ensure that the final report documents management's agreement and corrective action plan, including implementation timelines. This ensures accountability and enables proper follow-up monitoring.

Option B (follow-up engagement) may happen later, but the first step is proper documentation. Option C is unnecessary since management already agreed to corrective action. Option D is inappropriate because it is management's responsibility to develop and own the action plan, not internal audit's.

Reference:

IIA Standards - Standard 2410: Criteria for Communicating; Standard 2500: Monitoring Progress.

**NEW QUESTION: 93**

合約何時終止？

- A. 當締約方之間有爭議時
- B. 當所有合約義務都已解除時。
- C. 當有不可抗力時。
- D. 終止條款生效時。

**Answer: (SHOW ANSWER)**

A contract is closed out when all the contractual terms have been fully satisfied, including the completion of deliverables, final payments, and any post-contract evaluations or obligations.

Correct Answer (B - When all contractual obligations have been discharged) According to contract management principles and IIA standards, a contract is officially closed out once:  
All agreed-upon deliverables have been completed.

All payments and financial obligations are settled.

Final performance evaluations or audits are completed.

The contract is formally reviewed and documented for closure.

The IIA's GTAG 3: Contract Management Framework supports that contract closure occurs after full performance and obligations are met.

Why Other Options Are Incorrect:

Option A (When there's a dispute between contracting parties):

Disputes do not necessarily close out a contract; instead, they may lead to mediation, renegotiation, or legal action. The contract remains active until resolved.

The IIA's Practice Guide: Auditing Contracts recommends dispute resolution mechanisms but does not define them as a reason for contract closure.

Option C (When there is a force majeure event):

A force majeure (unforeseen event like natural disasters or war) may suspend or modify contractual obligations but does not always lead to closure.

The contract may be renegotiated or resumed once conditions allow.

Option D (When the termination clause is enacted):

Termination and closure are not the same. Termination means ending the contract before full obligations are met, whereas closure means fulfilling all obligations.

IIA GTAG 3: Contract Management Framework explains that contract termination can occur under specific clauses, but closure happens only after all duties are fulfilled.

IIA GTAG 3: Contract Management Framework - Covers contract lifecycle, including closeout procedures.

IIA Practice Guide: Auditing Contracts - Details contract auditing, dispute resolution, and obligations fulfillment.

Step-by-Step Explanation: IIA References for Validation:

### NEW QUESTION: 94

在下列哪一種情況下，部稽核職能可以最有信心地依賴外部稽核師所做的工作？

- A. 首席審計執行長 (CAE) 有權存取外部審計師的審計計劃和工作底稿
- B. CAE 要求外部稽核師使用與部稽核師相同的技術、方法和術語
- C. 董事會審外部審計師執行的重要性和風險評估，以指導首席審計執行官
- D. 董事會要求外部審計師的所有最終溝通都必須經過首席審計官 (CAE) 的審

**Answer: A (LEAVE A REPLY)**

Reliance on external auditors' work is possible if the CAE has sufficient access to review their programs and workpapers to evaluate the scope, quality, and results. This ensures internal audit can confirm the appropriateness of relying on their work.

Option B is not required-external and internal audit can use different methodologies.

Options C and D represent governance involvement but do not substitute for CAE's independent evaluation of audit work.

Reference:

IIA Standards - Standard 2050: Coordination and Reliance.

### NEW QUESTION: 95

下列哪一項清單最精確地描述了製造成本的分類？

- A. 直接材料、間接材料、原料。
- B. 管理費用、直接人工、直接材料。
- C. 直接材料、直接人工、廠房折舊。
- D. 原料、工廠員工薪資、生口銷售費用。

**Answer: B (LEAVE A REPLY)**

Manufacturing costs are classified into three main categories: direct materials, direct labor, and manufacturing overhead. These categories help organizations determine product costs, pricing strategies, and financial reporting.

Why Option B (Overhead costs, direct labor, direct materials) is Correct:

Direct materials: Raw materials used directly in production (e.g., wood for furniture).

Direct labor: Labor costs directly tied to production (e.g., factory workers assembling a product).

Manufacturing overhead: Indirect costs related to production (e.g., depreciation, factory utilities, maintenance).

These categories align with GAAP, IFRS, and cost accounting standards.

Why Other Options Are Incorrect:

Option A (Direct materials, indirect materials, raw materials):

"Indirect materials" and "raw materials" are part of manufacturing overhead and direct materials, respectively, but do not form a primary cost classification.

Option C (Direct materials, direct labor, depreciation on factory buildings):

Depreciation on factory buildings is an overhead cost, not a separate category.

Option D (Raw materials, factory employees' wages, production selling expenses):

Selling expenses are not part of manufacturing costs; they are part of operating expenses.

IIA Practice Guide - Auditing Cost Management: Defines manufacturing cost classifications.

IFRS & GAAP Cost Accounting Standards: Outline manufacturing cost components.

COSO Framework - Cost Control Guidelines: Emphasizes accurate cost allocation in financial reporting.

IIA References:

### **NEW QUESTION: 96**

當審計領域的經理不同意調閱結果時，審計部稽核師該如何應對？

- A. 將分歧報給執行長
- B. 忽略經理的顧慮，繼續完成稽核報告
- C. 將分歧上報給首席審計執行官
- D. 對有分歧的情況重新執行稽核流程

**Answer: (SHOW ANSWER)**

When management disagrees with audit findings, the auditor should escalate the matter to the CAE. The CAE can determine whether to include both perspectives in the report or escalate further if unresolved. This ensures objectivity and fair representation.

Option A (escalation to CEO) is premature. Option B ignores management's input, reducing objectivity.

Option D (reperforming work) is only necessary if there is evidence the work was flawed, not simply because of disagreement.

Reference:

IIA Standards - Standard 2410: Criteria for Communicating.

### NEW QUESTION: 97

根據馬斯洛的需求層次理論，如果員工的較低層次需求已經被滿足，下列哪一項可能對留住員工影響最大？

- A. 社會福利。
- B. 補償。
- C. 工作安全。
- D. 識別

**Answer: (SHOW ANSWER)**

According to Maslow's hierarchy of needs, once an individual's lower-level needs (physiological, safety, and social needs) are met, they seek higher-level motivators such as esteem and self-actualization. Recognition falls under esteem needs, which include respect, status, and appreciation. Employees who feel valued and recognized are more likely to stay with an organization.

A). Social benefits - These are lower-level needs (belongingness/social needs), which have already been met in this scenario.

B). Compensation - While salary is important, it primarily addresses physiological and security needs, which are lower on Maslow's hierarchy. Once these are met, higher-level motivators like recognition become more influential.

C). Job safety - Safety and security are lower-level needs, and in this scenario, they are already met.

D). Recognition (Correct Answer) - Falls under esteem needs, which are crucial for employee retention once basic needs are satisfied.

IIA IPPF Standard 2120 - Risk Management includes talent management as part of organizational sustainability.

COSO ERM Framework - Human Capital Risk highlights employee motivation as a key factor in risk management.

IIA GTAG 7 - Managing IT Security Risks discusses employee satisfaction and its impact on organizational security and retention.

Explanation of Each Option:IIA References:

### NEW QUESTION: 98

根據 IIA 指南，制定年度口部稽核計畫時必須考慮誰的意見？

- A. 營運管理
- B. 外部稽核師

- C. 首席執行官
- D. 口部保證提供者

**Answer: D (LEAVE A REPLY)**

When developing the annual internal audit plan, the CAE must consider input from senior management, the board, and other internal assurance providers to ensure coordination and avoid duplication of efforts. While operational management, external auditors, and the CEO may also provide input, IIA Standards emphasize coordination with internal assurance providers as a mandatory step.

Reference:

IIA Standards - Standard 2050: Coordination and Reliance.

### **NEW QUESTION: 99**

營運資金管理對於下列哪些方面的業務最為重要？

- A. 流動性
- B. 獲利能力
- C. 償付能力
- D. 效率

**Answer: (SHOW ANSWER)**

Working capital management focuses on short-term assets and liabilities to ensure a business has enough cash and liquid assets to meet its short-term obligations. Effective management of working capital directly impacts liquidity, allowing an organization to maintain operational stability.

Let's analyze each option:

Option A: Liquidity.

Correct.

Liquidity refers to an organization's ability to meet its short-term obligations, such as payroll, supplier payments, and operational expenses.

Working capital management ensures sufficient cash flow and current assets to cover immediate liabilities, making liquidity the primary concern.

IIA Reference: Internal auditors assess financial risk by evaluating liquidity management and cash flow strategies. (IIA Practice Guide: Auditing Liquidity Risk Management) Option

B: Profitability.

Incorrect.

While working capital impacts profitability (e.g., through cost control and investment decisions), profitability is more related to revenue and cost management, not just liquidity.

Option C: Solvency.

Incorrect.

Solvency refers to a company's long-term financial stability and its ability to meet debts over time.

Working capital is a short-term financial measure and does not directly determine solvency.

Option D: Efficiency.

Incorrect.

Efficiency relates to resource utilization and operational effectiveness, which are indirectly affected by working capital management but are not its primary focus.

Thus, the verified answer is A. Liquidity.

### NEW QUESTION: 100

下列哪一項關於資料備份的敘述是正確的？

- A. 系統備份應始終即時執行。
- B. 備份應儲存在現場的安全位置，以便於存取。
- C. 磁帶輪替計畫會影響資料保留的時間。
- D. 僅當出現硬體或軟體故障時才應恢復備份媒體。

**Answer: C (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

The tape rotation schedule is a method used to manage and organize backup media to ensure data is retained for the required period and can be restored when necessary. Different rotation schemes, such as Grandfather- Father-Son (GFS), determine how long each backup tape is kept before being overwritten, directly affecting data retention policies. While real-time backups (option A) provide continuous data protection, they are not always necessary or practical for all systems. Storing backups onsite (option B) offers quick access but may not protect against site-specific disasters; offsite storage is often recommended. Regular restoration tests (contrary to option D) are essential to ensure backup integrity and reliability, not just in failure scenarios.

### NEW QUESTION: 101

下列哪項控制措施對於保護業務資料免於損壞和錯誤最有效？

- A. 確保未經授權無法存取資料的控制措施。
- B. 用於計算批次總計以在批准之前識別錯誤的控制項。
- C. 控制資料加密，以便損壞可能無效。
- D. 快速識別惡意入侵嘗試的控制項。

**Answer: B (LEAVE A REPLY)**

To efficiently protect business data from corruption and errors, the best approach is proactive detection through validation controls. Batch total calculations help verify data integrity before approval, ensuring errors are caught early.

(A) Controls to ensure data is unable to be accessed without authorization.

Incorrect: Access controls prevent unauthorized access, but they do not detect or prevent data corruption

/errors.

(B) Controls to calculate batch totals to identify an error before approval. (Correct Answer)  
Batch control totals ensure that data entries match expected values before processing, helping detect errors before approval.

IIA GTAG 3 - Continuous Auditing recommends automated validation and reconciliation checks for data integrity.

(C) Controls to encrypt the data so that corruption is likely ineffective.

Incorrect: Encryption protects data confidentiality, but it does not prevent or detect errors or corruption.

(D) Controls to quickly identify malicious intrusion attempts.

Incorrect: Intrusion detection systems focus on cybersecurity, not data corruption or errors.

IIA Standard 2120 - Risk Management: Recommends controls for error prevention and early detection.

IIA GTAG 3 - Continuous Auditing: Suggests automated validation processes like batch totals to detect errors before approval.

Analysis of Each Option: IIA References Supporting the Answer: Thus, the correct answer is (B) because batch total calculations effectively detect errors before approval, ensuring data integrity.

### **NEW QUESTION: 102**

下列哪項資訊安全控制措施的主要功能是防止未經授權的外部使用者透過組織的網路存取組織的資料？

- A. 防火牆。
- B. 加密。
- C. 防毒。
- D. 生物辨識。

**Answer: A (LEAVE A REPLY)**

A firewall is a network security device that monitors and controls incoming and outgoing network traffic based on predefined security rules. It is the primary control for preventing unauthorized external access to an organization's network, making it the best answer.

A). Firewall (Correct Answer) - Firewalls prevent unauthorized access by filtering traffic, blocking malicious connections, and securing the network perimeter.

B). Encryption - While encryption protects data confidentiality, it does not actively prevent unauthorized access to a network.

C). Antivirus - Antivirus software protects against malware and viruses but does not prevent unauthorized network access.

D). Biometrics - Biometrics controls physical or logical access (e.g., fingerprint authentication) but does not secure a network from external threats.

IIA GTAG 15 - Information Security Governance highlights firewalls as a critical security control for network protection.

IIA IPPF Standard 2110 - Governance emphasizes the need for network security policies that include firewalls.

NIST SP 800-41 Rev. 1 - Guidelines on Firewalls and Firewall Policy states that firewalls are the first line of defense in securing organizational networks.

Explanation of Each Option: IIA References:

### **NEW QUESTION: 103**

在生口巧克力的組織中，領導團隊決定該組織將為其牛奶巧克力開設牛奶生口設施。該組織選擇了下列哪些策略？

- A. 垂直整合。
- B. 不相關的多角化。
- C. 差異化
- D. 焦點

**Answer: (SHOW ANSWER)**

\* Understanding Vertical Integration:

\* Vertical integration is a business strategy where a company expands its operations into different stages of its supply chain.

\* In this case, the chocolate-producing company is moving upstream by producing its own milk rather than purchasing it from suppliers.

\* Why This Is Vertical Integration:

\* The company controls more of its supply chain, reducing dependency on external suppliers.

\* Benefits include:

\* Cost savings on raw materials (by producing instead of buying).

\* Improved quality control (since the company controls milk production).

\* Greater market control (reducing reliance on third-party vendors).

\* Why Other Options Are Incorrect:

\* B. Unrelated diversification - Incorrect.

\* Unrelated diversification occurs when a company expands into a completely different industry (e.g., a chocolate company entering the technology sector).

\* C. Differentiation - Incorrect.

\* Differentiation refers to creating unique products to gain a competitive advantage, but the strategy here is about controlling supply, not product uniqueness.

\* D. Focus - Incorrect.

\* Focus strategy targets a narrow market segment, but this scenario involves expanding into the supply chain, not focusing on a niche.

\* IIA's Perspective on Business Strategy and Risk Management:

\* IIA Standard 2120 - Risk Management requires auditors to assess the risks and benefits of vertical integration strategies.

\* COSO ERM Framework advises monitoring operational and financial risks associated with supply chain integration.

\* Porter's Value Chain Model supports vertical integration as a way to enhance operational efficiency and cost control.

IIA References:

- \* IIA Standard 2120 - Risk Management in Business Strategy
- \* COSO ERM - Managing Vertical Integration Risks
- \* Porter's Value Chain Model - Supply Chain Control

Thus, the correct and verified answer is A. Vertical integration.

#### **NEW QUESTION: 104**

首席審計執行長 (CAE) 和受審核領域管理階層對重大風險項目的管理意見並不一致。根據 IIA 指南, CAE 應先採取下列哪一項行動?

- A. 將此事提交董事會解決
- B. □□已核准的審計章程, 以了解□部稽核師決策的至高無上性
- C. 記錄管理階層和□部稽核師在審計報告中的立場
- D. 與高階主管進一步討論相關問題

**Answer: D (LEAVE A REPLY)**

When disagreements occur regarding risk management or audit findings, the CAE should first escalate the matter within management levels to attempt resolution. Only if the disagreement remains unresolved after discussion with senior management should the CAE report the matter to the board or audit committee.

Options B and C are premature: the charter does not grant internal audit supremacy over management's decisions, and documenting disagreement in the audit report should occur only after reasonable attempts at resolution. Option A (escalating immediately to the board) should occur only if discussion with management does not resolve the issue.

Reference:

IIA Standards - Standard 2600: Communicating the Acceptance of Risks.

#### **NEW QUESTION: 105**

醫院將使用下列哪種類型的數據分析來確定哪些患者可能需要再次入院接受額外治療?

- A. 預測分析
- B. 規範分析
- C. 描述性分析
- D. 診斷分析

**Answer: A (LEAVE A REPLY)**

Reference: IIA Business Knowledge for Internal Auditing, Data Analytics Types section.

#### **NEW QUESTION: 106**

當□部稽核職能避免冗餘並排除不必要的、不重要的或與業務無關的資訊時, 可以實現下列哪一種溝通特徵?

- A. 建設性溝通
- B. 完成通信
- C. 簡潔的溝通
- D. 清楚的溝通

**Answer: (SHOW ANSWER)**

The IIA defines conciseness in audit communications as avoiding redundancy and excluding unnecessary or irrelevant details. This ensures reports remain focused, easy to read, and useful to stakeholders.

Option A (constructive) means helping to add value and improve operations. Option B (complete) refers to covering all essential issues. Option D (clear) refers to understandable language. The correct characteristic here is concise (Option C).

Reference:

IIA Standards - Standard 2420: Quality of Communications.

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**NEW QUESTION: 107**

下列哪一項是物理控制的範例？

- A. 提供火災偵測和滅火設備
- B. 建立實體安全策略並在整個組織口推廣
- C. 執行業務連續性與災難復原規劃
- D. 保留組織關鍵資料的異地備份

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, Physical Controls section.

**NEW QUESTION: 108**

下列哪一項是旨在阻止破壞性代碼安裝在組織系統上的網路安全監控活動？

- A. 邊界防禦
- B. 惡意軟體防禦。
- C. 滲透測試
- D. 無線存取控制

**Answer: B (LEAVE A REPLY)**

Malware Defense as a Cybersecurity Monitoring Activity:

Malware defense refers to the use of antivirus software, endpoint detection and response (EDR), behavior analysis, and real-time monitoring to detect and block malicious code before it can be installed on an organization's systems.

It helps prevent infections from viruses, ransomware, spyware, trojans, and worms that can disrupt business operations.

IIA GTAG (Global Technology Audit Guide) on Cybersecurity states that monitoring tools should proactively detect and neutralize threats before they can execute malicious actions.

A). Boundary defense (Incorrect)

Boundary defense includes firewalls, intrusion detection/prevention systems (IDS/IPS), and network segmentation, which control external access but do not directly monitor and remove malware.

Malware can still enter through phishing emails, infected USB drives, or compromised internal systems.

C). Penetration tests (Incorrect)

Penetration tests simulate attacks to identify vulnerabilities, but they do not actively monitor and prevent malware from being installed.

They help improve security but are not a continuous monitoring activity.

D). Wireless access controls (Incorrect)

Wireless security helps prevent unauthorized network access, but it does not specifically monitor and block malware installation.

Malware can still spread via legitimate access points, infected devices, or phishing attacks.

Explanation of Answer Choice B (Correct Answer):Explanation of Incorrect

Answers:Conclusion:To deter disruptive codes (malware) from being installed, organizations should implement continuous malware defense (Option B), including antivirus software, endpoint security, and behavioral analytics.

IIA References:

IIA GTAG - Cybersecurity

IIA Standard 2120 - Risk Management

### NEW QUESTION: 109

□部稽核師在業務過程中使用資料分析來專注於高風險領域。審計員已獲得數據並正在努力消除數據中的冗餘。關於這種情況，下列哪一項敘述是正確的？

- A. 審核員正在標準化資料以準備分析資料。
- B. 審核員正在分析數據，準備傳達結果，
- C. 審核員正在清理數據，準備確定可能涉及哪些流程
- D. 審核員在定義問題之前正在審□三重數據

**Answer: C (LEAVE A REPLY)**

In data analytics, cleaning the data is a crucial step where the auditor eliminates redundancies, corrects inconsistencies, and removes errors to ensure accurate analysis. This step is taken before analyzing the data to identify high-risk areas and relevant processes.

Correct Answer (C - Cleaning the Data in Preparation for Determining Involved Processes)

Data cleaning involves:

Removing duplicate entries to prevent misinterpretation.

Standardizing data formats for consistency.

Handling missing or inaccurate values to ensure reliability.

This step prepares the data for analysis and identification of high-risk processes.

The IIA's GTAG 16: Data Analysis Technologies emphasizes data cleaning as a critical part of internal audit analytics.

Why Other Options Are Incorrect:

Option A (Normalizing data in preparation for analyzing it):

Normalization refers to structuring data efficiently (e.g., in databases) but does not necessarily involve eliminating redundancies in the way described.

Option B (Analyzing data in preparation for communicating results):

The auditor is still in the data preparation phase, not the analysis or reporting phase.

Option D (Reviewing data prior to defining the question):

The auditor is already working with data. Defining questions typically happens before data collection.

GTAG 16: Data Analysis Technologies - Covers data preparation, cleaning, and analytics in internal auditing.

IIA Practice Guide: Data Analytics in Internal Auditing - Outlines best practices for data validation and cleaning.

Step-by-Step Explanation: IIA References for Validation: Thus, cleaning the data (C) is the correct answer, as it ensures data integrity before identifying relevant processes and risks.

### NEW QUESTION: 110

下列哪一項可以歸類為債權投資？

- A. 對公司股本的投資
- B. 購買政府公債。
- C. 投資組合的口容,
- D. 收購公司的普通股

**Answer: B (LEAVE A REPLY)**

Debt investments refer to financial instruments where an investor lends money to an entity (corporation, government, or institution) in exchange for periodic interest payments and the repayment of the principal amount at maturity. These include:

Government bonds (such as U.S. Treasury bonds, municipal bonds, and sovereign bonds)

Corporate bonds Certificates of deposit (CDs) Commercial paper A). Investments in the

capital stock of a corporation # Incorrect. Capital stock represents ownership (equity investments), not debt investments.

C). Contents of an investment portfolio # Incorrect. A portfolio may contain both equity and debt investments, making this too broad to classify specifically as debt.

D). Acquisition of common stock of a corporation # Incorrect. Common stock is an equity investment, not a debt investment.

The IIA's Global Internal Audit Standards on Investment Management and Risk Assessment highlight debt instruments as fixed-income securities.

International Financial Reporting Standards (IFRS 9 - Financial Instruments) classify bonds and loans as debt investments, distinct from equity instruments.

The Generally Accepted Accounting Principles (GAAP) - FASB ASC 320 specifies how to account for debt securities.

Explanation of the Other Options: IIA References & Best Practices: Thus, the correct answer is B. Acquisition of government bonds.

### **NEW QUESTION: 111**

根據馬斯洛的需求層次理論，下列何者最能描述經理向下屬專門分配任務以支持其職涯發展和未來進步的策略？

- A. 受到同事的尊敬。
- B. 自我實現
- C. 組織中的一系列歸屬感
- D. 工作保障

**Answer: (SHOW ANSWER)**

Understanding Maslow's Hierarchy of Needs

Maslow's theory categorizes human needs into five levels:

Physiological Needs (Basic survival: food, water, shelter)

Safety Needs (Job security, stability, financial security)

Social Needs (Belonging, relationships, team interactions)

Esteem Needs (Recognition, achievement, respect)

Self-Actualization (Self-Fulfillment) - Reaching one's full potential, professional growth, and personal development

Why Option B is Correct?

Offering an assignment for professional growth and advancement supports self-actualization (self-fulfillment).

This aligns with Maslow's highest level, where individuals seek to maximize their potential and achieve personal excellence.

IIA Standard 1100 - Independence and Objectivity emphasizes the importance of professional growth in auditing and management roles.

Why Other Options Are Incorrect?

Option A (Esteem by colleagues):

Professional growth may increase esteem, but the focus here is on self-fulfillment, not external recognition.

Option C (Sense of belonging in the organization):

Belonging is a lower-level need (social level), while professional growth aligns with self-actualization.

Option D (Job security):

Job security falls under safety needs, which is a lower-tier concern.

Professional development aligns with self-actualization, the highest level in Maslow's hierarchy, which focuses on maximizing potential.

IIA Standard 1100 supports professional growth as part of career advancement in internal auditing.

Final Justification:IIA References:

Maslow's Hierarchy of Needs (Self-Actualization Level)

IPPF Standard 1100 - Independence and Objectivity

### NEW QUESTION: 112

下列哪一項代表了管理階層可以操縱的庫存成本計算技術，透過出售以低成本購買的單位來增加淨利潤？

- A. 先進。先出法 (FIFO)。
- B. 後進先出法 (LIFO)。
- C. 具體識別方法。
- D. 平均成本法

**Answer: A (LEAVE A REPLY)**

The FIFO (First-In, First-Out) method values inventory based on the assumption that older, lower-cost inventory is sold first, leaving newer, higher-cost inventory in stock. During periods of rising prices, FIFO results in lower cost of goods sold (COGS) and higher net income, making it susceptible to manipulation by management.

(A) Correct - First-in, first-out method (FIFO).

FIFO lowers COGS when older, cheaper inventory is sold first, inflating net income.

Management can manipulate earnings by selectively selling older, lower-cost inventory.

(B) Incorrect - Last-in, first-out method (LIFO).

LIFO assumes newer, higher-cost inventory is sold first, resulting in higher COGS and lower net income.

LIFO is typically used to reduce taxable income, not to inflate net income.

(C) Incorrect - Specific identification method.

This method tracks the exact cost of each unit, eliminating the ability to manipulate costs easily.

(D) Incorrect - Average-cost method.

The average-cost method smooths out fluctuations in inventory costs, preventing significant income manipulation.

IIA's Global Internal Audit Standards - Financial Reporting and Inventory Valuation Risks

Discusses inventory accounting methods and their impact on financial statements.

IFRS and GAAP Accounting Standards - Inventory Valuation

Defines how FIFO can be used to influence financial performance.

COSO's ERM Framework - Financial Manipulation Risks

Identifies inventory valuation as an area where earnings management can occur.

Analysis of Answer Choices:IIA References and Internal Auditing Standards:

### NEW QUESTION: 113

下列哪一項商業實務可以促進高績效文化？

- A. 重申遵守既定政策和程序的重要性。
- B. 慶祝員工的個人卓越表現。
- C. 定期輪調營運經理。
- D. 避免員工之間的地位差異。

**Answer: B (LEAVE A REPLY)**

A high-performance culture is one where employees are motivated to achieve excellence, innovate, and contribute to organizational success. This requires recognition of individual contributions, team collaboration, and strong leadership.

Let's analyze each option:

A). Reiterating the importance of compliance with established policies and procedures.

Incorrect. While compliance is crucial for governance and risk management, simply enforcing policies does not inherently promote high performance. High-performance cultures go beyond compliance to encourage innovation, creativity, and ownership.

B). Celebrating employees' individual excellence. # (Correct Answer)

Correct. Recognizing and rewarding employees for their achievements, innovation, and outstanding performance fosters motivation, engagement, and a culture of continuous improvement.

Examples include employee recognition programs, awards, and performance-based incentives.

C). Periodically rotating operational managers.

Incorrect. While job rotation can provide exposure to different roles, frequent changes in leadership may disrupt continuity and stability, potentially harming long-term performance.

D). Avoiding status differences among employees.

Incorrect. While reducing hierarchical barriers can improve collaboration, completely eliminating status differences is unrealistic. A well-structured leadership framework helps set clear roles, expectations, and accountability.

IIA Standard 2110 - Governance - Encourages fostering a performance-driven culture.

COSO ERM Framework - Performance & Strategy Alignment - Discusses the role of motivation and recognition in achieving organizational goals.

ISO 30414 - Human Capital Reporting - Covers employee engagement and performance culture.

IIA Practice Guide - Evaluating Corporate Culture - Highlights employee recognition as a key factor in high- performance environments.

IIA References:

### **NEW QUESTION: 114**

一位口部稽核師在審口安全眼鏡批發商的每月財務報表時發現了以下資訊：期初庫存1,000台，每台2美元；購買量5,000台，每台3美元；銷售量3,000台，每台7美元。據報道，銷售商品的成本為8,500美元。下列哪一種庫存方法可用於得出該口？

- A. 平均成本法

- B. 先進先出 (FIFO) 方法
- C. 具體識別方法
- D. 基於活動的成本會計方法

**Answer: B (LEAVE A REPLY)**

Reference: IIA Business Knowledge for Internal Auditing, Inventory Valuation section.

### NEW QUESTION: 115

下列哪一項控制措施是指要求員工使用 PIN、密碼和/或生物辨識技術來存取組織的智慧型設備應用程式和資料？

- A. 遠端擦除。
- B. 軟體加密。
- C. 裝置加密。
- D. 身份驗證。

**Answer: D (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Authentication ensures that only authorized users can access a system by requiring credentials such as PINs, passwords, or biometrics.

Option A (Remote wipe) - Deletes data but does not control initial access.

Option B (Software encryption) - Protects stored data, not user access.

Option C (Device encryption) - Secures the device, but authentication controls access.

Since authentication ensures secure user verification, Option D is correct.

Reference: IIA IT Security - Access Control Mechanisms

### NEW QUESTION: 116

口部稽核團隊對該組織的IT安全進行了鑑證工作。審計團隊發現口部控制架構的設計和實施有重大缺失。IT部門經理經常不同意審計團隊對發現重要性的判斷，聲稱現有的控制措施在一定程度上緩解了風險。在將鑑證結果傳達給高階管理層時，應包含下列哪一項？

- A. 審計團隊與 IT 部門之間交換的所有表明分歧的信件
- B. 審計團隊的發現與 IT 部門的意見
- C. 僅審計團隊的發現以及需要高階管理層立即採取行動的原因
- D. 僅限審計團隊和 IT 部門達成一致的發現

**Answer: (SHOW ANSWER)**

According to IIA Standards, engagement communications must be complete, objective, and balanced. When disagreements arise, the auditor should present both the audit team's findings and management's perspective so senior management and the board can make informed decisions.

Option A is excessive; raw correspondence is not necessary. Option C omits management's opinion, reducing objectivity. Option D limits reporting to agreed items only, which would conceal significant unresolved issues.

Reference:

**NEW QUESTION: 117**

哪種債券以低於面額的價格出售，然後每年增口直至到期並為持有人提供全部收益？

- A. 高收益債券
- B. 商品支持債券
- C. 零息債券
- D. 垃圾債券

**Answer: C (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Zero-coupon bonds are issued at a discount to their face (par) value and do not pay periodic interest. Instead, the bond's value increases over time as it accrues interest, reaching its full face value at maturity. Investors receive the total payoff (the face value) upon maturity, which includes the initial investment plus the interest earned over the bond's term. High-yield bonds (also known as junk bonds) offer higher interest rates due to higher risk but pay periodic interest. Commodity-backed bonds are tied to commodity prices and may pay periodic interest. Therefore, zero-coupon bonds fit the described characteristics.

**NEW QUESTION: 118**

下列哪些控制措施可以使管理層及時收到回饋並協助減輕不可預見的風險？

- A. 以既定標準衡量口品性能。
- B. 制定執行既定活動的標準方法。
- C. 需要將活動分組到單一管理者之下。
- D. 為每位員工分配合理的工作量。

**Answer: (SHOW ANSWER)**

To enable management to receive timely feedback and mitigate unforeseen risks, it is critical to have a performance measurement system in place. Measuring product performance against an established standard is a key control mechanism that allows management to identify deviations, take corrective actions, and mitigate risks proactively.

\* Performance Monitoring & Timely Feedback: Comparing actual product performance against set standards helps in detecting quality issues, inefficiencies, or process failures early.

\* Risk Mitigation: Ensures that any deviations from expected performance can be addressed before they become major problems.

\* Internal Control Best Practices: Measuring against standards aligns with IIA's risk management principles to ensure continuous monitoring and improvement.

\* Option B (Develop standard methods for performing established activities): While standardization improves efficiency, it does not provide ongoing feedback or mitigate unforeseen risks in real-time.

\* Option C (Require the grouping of activities under a single manager): Centralizing activities may improve coordination, but it does not directly provide timely performance feedback.

\* Option D (Assign each employee a reasonable workload): Managing workloads ensures efficiency but does not provide risk mitigation through performance monitoring.

\* IIA's Standard 2120 - Risk Management: Requires internal auditors to assess whether an organization's risk management processes enable timely risk identification and mitigation.

\* COSO's Internal Control Framework (Performance Monitoring Component): Emphasizes measuring actual performance against expected outcomes as a fundamental internal control.

Why Option A is Correct: Why Other Options Are Incorrect: IIA References: Thus, the most appropriate answer is A. Measure product performance against an established standard.

### NEW QUESTION: 119

下列哪一項原則是等級組織結構和開放式組織結構所共有的？

上級可以委託他人做出決策，但不能委託他人承擔決策結果的最終責任。

上司的管控幅度不得超過七名下屬。

責任應伴隨著足口的權力。

各級員工都應有決策權。

A. 僅限 1 和 3

B. 僅限 1 和 4

C. 僅限 2 和 3

D. 僅限 3 和 4

**Answer: A (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Two key management principles apply to both hierarchical and open organizational structures:

Delegation of authority, but not responsibility (Principle 1) - Managers can delegate tasks but remain accountable for outcomes.

Authority must accompany responsibility (Principle 3) - Employees must have the authority to act in accordance with their responsibilities to be effective.

Option 2 (Span of control should not exceed seven subordinates) is not a universal rule, as span of control varies by industry and organization.

Option 4 (Employees should be empowered at all levels) is more applicable to open structures but not a core principle of hierarchical organizations.

Thus, the correct answer is A (1 and 3 only).

Reference: IIA Business Acumen - Organizational Structure Principles

### NEW QUESTION: 120

一家組織升級到新的會計軟體。IT 軟體供應商在升級後應立即執行下列哪一項活動？

- A. 市場分析以識別趨勢
- B. 管理和維護 IT 基礎架構的服務。
- C. 備份與還原。
- D. 軟體測試與驗證

**Answer: D (LEAVE A REPLY)**

After upgrading to a new accounting software, it is critical to ensure that the system is functioning correctly and meets the organization's operational, compliance, and security requirements. The immediate priority should be software testing and validation to confirm that:

The upgrade was successfully implemented.

The system is free from major bugs or functionality errors.

Financial data integrity is maintained.

Compliance with accounting and regulatory standards is ensured.

(A) Market analysis to identify trends:

This is unrelated to post-upgrade activities. Market analysis is a strategic function typically handled by business intelligence or marketing teams, not IT software vendors.

(B) Services to manage and maintain the IT infrastructure:

While IT infrastructure maintenance is important, it is typically an ongoing operational task rather than an immediate post-upgrade activity.

(C) Backup and restoration:

While data backup should be completed before the software upgrade, restoration would only be necessary if the upgrade fails. However, this is a contingency plan, not a standard immediate post-upgrade activity.

(D) Software testing and validation (Correct Answer):

Immediately after an upgrade, software testing is critical to ensure that financial transactions, reporting, and other accounting functions operate correctly.

This includes user acceptance testing (UAT), integration testing, and validation against financial reporting requirements.

IIA Global Technology Audit Guide (GTAG) 8: Auditing Application Controls - Emphasizes the importance of testing and validating application functionality after implementation or upgrades.

IIA Standard 2110 - Governance - Requires internal auditors to assess whether IT governance supports the organization's strategic objectives, including testing new software for operational effectiveness.

COBIT (Control Objectives for Information and Related Technologies) Framework - Highlights the importance of post-implementation review to confirm that IT systems perform as expected.

Analysis of Each Option: IIA References: Conclusion: To ensure that the accounting software upgrade is successful and operationally sound, software testing and validation must be performed immediately.

Therefore, option (D) is the correct answer.

### NEW QUESTION: 121

一年後到期的債券面額為 250,000 新元，票面金額為30,000 美元。如果債券的市場價格為 5265,000，則下列哪一項是市場利率？

- A. 低於 12%。
- B. 12%。
- C. 12.01% 到 12.50% 之間。
- D. 超過 12 50%。

**Answer: (SHOW ANSWER)**

The market interest rate (yield to maturity, YTM) is calculated using the following formula:

$YTM = \frac{\text{Coupon Payment} + \left( \frac{\text{Face Value} - \text{Market Price}}{\text{Years to Maturity}} \right)}{\frac{\text{Face Value} + \text{Market Price}}{2}}$

$YTM = \frac{\text{Coupon Payment} + \left( \frac{\text{Face Value} - \text{Market Price}}{\text{Years to Maturity}} \right)}{\frac{\text{Face Value} + \text{Market Price}}{2}}$

$YTM = \frac{\text{Coupon Payment} + \left( \frac{\text{Face Value} - \text{Market Price}}{\text{Years to Maturity}} \right)}{\frac{\text{Face Value} + \text{Market Price}}{2}}$

Given:

\* Face Value (F) = \$250,000

\* Coupon Payment (C) = \$30,000

\* Market Price (P) = \$265,000

\* Time to Maturity = 1 year

\* Calculate the Yield to Maturity (YTM) using the Approximation Formula:

Step-by-Step Calculation:  $YTM = \frac{30,000 + \left( \frac{250,000 - 265,000}{1} \right)}{\frac{250,000 + 265,000}{2}}$

$YTM = \frac{30,000 + (-15,000)}{\frac{250,000 + 265,000}{2}}$

$YTM = \frac{15,000}{257,500}$

$YTM = \frac{15,000}{257,500} = 0.0583$  or 5.83% (Current Yield)

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$YTM = \frac{15,000}{257,500} = 0.0583$  or 5.83% (Current Yield)

\* Convert the YTM to an Annual Percentage Rate:

Since this is a one-year bond, the actual yield to maturity is equivalent to the total return:

$\text{Total return} = \frac{30,000 + (-15,000)}{265,000} = \frac{15,000}{265,000}$

$\text{Total return} = \frac{15,000}{265,000} = 0.0566$  or 5.66%

$YTM = 5.66\%$

$YTM = 5.66\% + \frac{250,000 - 265,000}{265,000} = 12.26\%$

$YTM = 12.26\%$

$66\% + 265,000 / 250,000 = 12.26\%$

Final Answer: Since 12.26% falls between 12.01% and 12.50%, option (C) is correct.

\* IIA GTAG 3: Continuous Auditing - Emphasizes the importance of financial metrics like yield calculations in investment risk assessments.

\* COSO ERM Framework - Performance Component - Highlights the significance of market rates in financial decision-making and risk management.

\* IFRS 9 - Financial Instruments - Covers bond valuation and interest rate calculations.

IIA References: Conclusion: Since the market interest rate falls between 12.01% and 12.50%, option (C) is the correct answer.

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### NEW QUESTION: 122

關於變革管理，下列哪一項敘述是正確的？

- A. 與提議的變更相關的風險程度決定變更請求是否需要授權
- B. 程式變更通常在生口環境中開發和測試。
- C. 僅軟體程式需要更改
- D. 為了保護生口環境，必須以可重複、定義和可預測的方式管理變更

**Answer: D (LEAVE A REPLY)**

Change management is a structured approach to transitioning individuals, teams, and organizations from a current state to a desired future state while minimizing risk and disruption.

\* Definition of Change Management:

\* Change management ensures that all modifications to IT systems, processes, and applications are controlled and documented.

\* As per the IIA GTAG on Change Management, an effective change management process should be repeatable, defined, and predictable to reduce errors and system failures.

\* Why Change Management Must Be Structured?

\* Uncontrolled changes increase risks such as security vulnerabilities, data loss, and system downtime.

\* Best practices (e.g., ITIL, COBIT) require organizations to follow a consistent change management process to protect the production environment.

\* A structured approach includes:

- \* Documenting change requests
- \* Testing in non-production environments
- \* Gaining approvals before deployment
- \* Why Not Other Options?
- \* A. The degree of risk associated with a proposed change determines whether the change request requires authorization:
  - \* All changes should require authorization, not just high-risk ones.
- \* B. Program changes generally are developed and tested in the production environment:
  - \* Changes should never be tested in production due to risk exposure. Best practice is to test in a development or staging environment first.
- \* C. Changes are only required by software programs:
  - \* Change management applies broadly to IT infrastructure, business processes, security protocols, and governance frameworks, not just software.
- \* IIA GTAG - Change Management Controls
- \* COBIT 2019 - Change Management Best Practices
- \* ITIL Change Management Framework
- \* IIA Standard 2120 - Risk Management

Step-by-Step Justification: IIA References: Thus, the correct and verified answer is D. To protect the production environment, changes must be managed in a repeatable, defined, and predictable manner.

### NEW QUESTION: 123

網路安全控制措施主要旨在保護下列哪些資料屬性？

- A. 準確性、速度和多樣性。
- B. 完整性、可用性和機密性。
- C. 可訪問性、準確性和有效性。
- D. 授權、邏輯存取和實體存取。

**Answer: B (LEAVE A REPLY)**

Cybersecurity controls are primarily designed to protect the Confidentiality, Integrity, and Availability (CIA) of data. These are the three fundamental principles of cybersecurity and are essential for protecting organizational information assets. Let's analyze each option:

Option A: Veracity, velocity, and variety.

Incorrect. These attributes are commonly associated with big data and data analytics rather than cybersecurity.

Cybersecurity controls focus on ensuring that data is secure, rather than on its volume, speed, or diversity.

IIA Reference: Cybersecurity risk management frameworks emphasize the CIA triad over big data attributes.

(IIA GTAG: Auditing Cybersecurity Risk)

Option B: Integrity, availability, and confidentiality.

Correct. These three principles are at the core of cybersecurity:

Confidentiality: Ensures that sensitive information is only accessible to authorized individuals.

Integrity: Protects data from unauthorized modifications or corruption.

Availability: Ensures that data and systems are accessible when needed.

IIA Reference: The IIA's guidance on IT governance highlights the CIA triad as the foundation of cybersecurity. (IIA GTAG: Information Security Governance) Option C: Accessibility, accuracy, and effectiveness.

Incorrect. While these attributes are important in data management and usability, they do not directly define cybersecurity controls.

Option D: Authorization, logical access, and physical access.

Incorrect. While these are essential security components, they fall under broader IT security measures rather than forming the fundamental principles of cybersecurity.

### NEW QUESTION: 124

下列哪一項在專案管理的所有三個階段中均有使用？

- A. 掙口管理 (EVM)。
- B. 組織程序。
- C. 績效衡量。
- D. 專案管理資訊系統 (PMIS)。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

A Project Management Information System (PMIS) is a centralized tool used throughout a project's planning, execution, and monitoring phases. It helps track schedules, costs, and risks.

Option A (EVM) - Used primarily in monitoring and control phases, not all three.

Option B (Organizational procedures) - Provides guidance but is not actively used in all project phases.

Option C (Performance measurement) - Important in monitoring, but not central to planning or execution.

Since PMIS is used throughout the project lifecycle, Option D is correct.

Reference: IIA Project Management - Tools & Techniques

### NEW QUESTION: 125

下列哪一項是使用分層控制結構的特性？

- A. 較少使用政策和程序。
- B. 員工的組織承諾較少。
- C. 較不強調外在獎勵。
- D. 減去員工的流動率。

**Answer: B (LEAVE A REPLY)**

A hierarchical control structure is a traditional organizational framework where decision-making authority flows from top management down through various levels of hierarchy. It is characterized by centralized control, strict policies, formal procedures, and well-defined roles. This structure impacts organizational commitment and employee behavior in several ways:

#### Centralized Decision-Making:

Employees have limited autonomy in decision-making, leading to reduced job satisfaction and lower commitment to the organization.

Decisions are made at higher levels, and lower-level employees often feel disconnected from strategic goals.

#### Strict Policies and Procedures:

While hierarchical structures emphasize control, they often result in excessive bureaucracy, reducing employees' sense of ownership.

Employees may perceive rigid rules as restrictive rather than empowering, diminishing their commitment.

#### Emphasis on Extrinsic Rewards:

In hierarchical organizations, extrinsic motivators such as salaries, promotions, and benefits are emphasized more than intrinsic motivation factors like personal growth, autonomy, or recognition.

This focus can lead to employees feeling less engaged or committed.

#### Higher Turnover Risk:

Employees with lower organizational commitment may seek opportunities elsewhere, increasing turnover rates.

Research indicates that organizations with rigid hierarchical structures tend to have higher turnover compared to flexible, participative structures.

Option A (Less use of policies and procedures): Incorrect. Hierarchical control structures rely heavily on policies and procedures to maintain control and consistency.

Option C (Less emphasis on extrinsic rewards): Incorrect. Hierarchical structures often focus more on extrinsic rewards such as salary, promotions, and bonuses to motivate employees.

Option D (Less employee turnover): Incorrect. Due to decreased organizational commitment, hierarchical structures often experience higher turnover rather than lower.

IIA Standard 1100 - Independence and Objectivity: Hierarchical structures can impact the independence and objectivity of internal auditors due to rigid reporting lines.

IIA's Global Perspectives & Insights Report - "The Future of Work": Discusses how traditional hierarchical structures may reduce employee engagement and commitment.

COSO Internal Control - Integrated Framework: Highlights the importance of organizational structure in shaping control environments and employee commitment.

Why Other Options Are Incorrect: IIA References: Thus, the correct answer is B. Less organizational commitment by employees.

### NEW QUESTION: 126

在規劃內部稽核職能的外部品質保證評估時，下列哪一項敘述是正確的？

- A. 外部評估將包括審計功能是否遵守法規
- B. 選定的合格評估員可以來自組織的共享服務團隊
- C. 外部評估團隊成員必須在會計師事務所工作
- D. 評估員應考慮執行評估的頻率

**Answer: D (LEAVE A REPLY)**

The external quality assessment must be performed at least once every five years. Therefore, the assessor must consider the frequency requirement when planning the review.

Option A is too narrow; the assessment evaluates conformance with the Standards, not just laws/regulations.

Option B is incorrect because assessors must be independent of the organization. Option C is incorrect; assessors may come from various professional backgrounds, not just accounting firms.

Reference:

IIA Standards - Standard 1312: External Assessments.

### NEW QUESTION: 127

一位首席審計執行官 (CAE) 在財政年度中期加入組織。一份基於風險的年度審計計劃已獲董事會批准，並已開始執行。然而，在與主要利害關係人討論後，CAE 意識到最初的審計計劃中並未涵蓋一些重要的關鍵風險領域。CAE 應該如何應對？

- A. 承諾交付原始年度審計計劃，因為該計劃已獲得董事會批准
- B. 修改計畫以納入新發現的風險，並將重大臨時變更通報給高階管理層和董事會以供審閱和批准
- C. 確保新發現的風險納入下一年度審計計劃
- D. 由於新風險的重要性，應指派內部稽核師立即在已發現新風險的領域執行鑑證工作

**Answer: (SHOW ANSWER)**

The IIA Standards emphasize that the internal audit plan must remain dynamic and responsive to changes in risks and priorities. If significant risks are identified after the plan has been approved, the CAE must revise the plan and communicate the interim changes to senior management and the board for review and approval.

Option A ignores emerging risks. Option C delays addressing significant risks. Option D bypasses governance approval and does not respect the board's oversight role.

Reference:

IIA Standards - Standard 2020: Communication and Approval.

### NEW QUESTION: 128

下列哪一項是網路釣魚攻擊的範例？

- A. 線上購物季的第一天，某個組織的網站被惡意流量淹沒，導致網站崩潰並阻止客戶在線上購買商品

- B. 一家零售機構的員工回復了電子郵件，其中包含一個惡意軟體鏈接，該鏈接使黑客能訪問銷售點系統並獲取客戶的信用卡信息
- C. 某個組織的員工點擊了一個鏈接，導致蠕蟲病毒侵入並加密了該組織的作業系統，導致其無法使用。一群駭客要求付費才能解鎖加密
- D. 一群網路活動家侵入了當地警察局的私人電子郵件和機密記錄，並在網路上發布這些訊息，揭露該部門的腐敗行為

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, Cybersecurity and IT Risks section.

### NEW QUESTION: 129

一個組織採用目標管理方法，即員工績效是基於既定的目標。關於此方法，下列哪一項敘述是正確的？

- A. 當組織面臨快速變化時，它對管理階層特別有幫助
- B. 當機器組織採用這種方法時，這種方法會更成功
- C. 如果目標設定不僅由管理階層進行，而且由所有團隊成員（包括低階員工）進行，那麼成功率會更高
- D. 它在雇主與員工關係容易惡化的環境中尤其成功

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, Performance Management section.

### NEW QUESTION: 130

內部審計活動發現了會計錯誤，導致該組織誇大了本財年的淨利潤。下列哪一項最可能是造成這種誇大的原因？

- A. 本年度期初庫存被誇大。
- B. 本年度的銷售成本被低估。
- C. 本年度期末庫存被低估。
- D. 本年度的銷售成本被誇大。

**Answer: (SHOW ANSWER)**

Understanding Net Income Overstatement:

$\text{Net Income (NI)} = \text{Revenue} - \text{Expenses}$

If net income is overstated, then expenses must be understated or revenue must be overstated.

Cost of Goods Sold (COGS) is an expense that directly affects net income.

Why Understated COGS Causes Overstated Net Income:

$\text{COGS} = \text{Beginning Inventory} + \text{Purchases} - \text{Ending Inventory}$

If COGS is understated, expenses are lower than they should be, resulting in a higher net income.

Why Other Options Are Incorrect:

A). Beginning inventory overstated: This would increase COGS (not decrease it), leading to a lower net income.

C). Ending inventory understated: This would increase COGS, reducing net income.

D). COGS overstated: This would result in a lower net income, not an overstatement.

IIA Standards and References:

IIA Standard 2120 - Risk Management: Internal auditors must assess financial misstatements and risks.

IIA Practice Guide: Auditing Financial Statement Close Processes (2018): Emphasizes accuracy in inventory and expense reporting.

COSO Internal Control - Integrated Framework: Supports accuracy in financial reporting and controls over misstated financial data.

Thus, the correct answer is B: Cost of goods sold was understated for the year.

### NEW QUESTION: 131

在組織的資料中心執行稽核程序時，部稽核員注意到以下情況：

- 備份媒體位於資料中心架上。
- 備份媒體按日期組織。
- 備份計畫持續時間為一週。

系統管理員能顯示復原日誌。

部稽核師得出下列哪一項結論是合理的？

- A. 備份媒體未正確存儲，因為儲存設施應位於異地
- B. 根據最佳實踐，備份過程是充分且適當的
- C. 備份媒體未正確建立索引，因為備份媒體應按系統而不是日期建立索引
- D. 備份計畫不，因為每天應進行完整備份

**Answer: A (LEAVE A REPLY)**

The auditor's observation indicates that backup media is stored on-site in the data center, which is a major risk in disaster recovery and business continuity planning (BCP). Best practices recommend storing backup media off-site to prevent data loss due to fires, floods, cyberattacks, or other disasters affecting the primary site.

Off-Site Storage Reduces Disaster Risks:

Keeping backups only at the primary data center means that any physical disaster (fire, flood, theft, or power surge) can destroy both primary and backup data.

Best practices require off-site or cloud-based backup storage to ensure data recovery in case of emergencies.

Regulatory and Compliance Considerations:

IIA Standard 2110 (Governance): Emphasizes disaster recovery policies to protect critical IT assets.

ISO/IEC 27001 (Information Security Management System): Recommends storing backups in a geographically separate location.

NIST SP 800-34 (Contingency Planning Guide for Federal Information Systems): Requires off-site storage to ensure effective disaster recovery.

Why the Other Options Are Incorrect:

B). Backup procedures are adequate and appropriate according to best practices: # Incorrect, as on-site-only storage violates best practices for disaster recovery.

C). Backup media is not properly indexed, as backup media should be indexed by system, not date: # While indexing is important, the main issue here is improper storage, not indexing methods.

D). Backup schedule is not sufficient, as full backup should be conducted daily: # Backup frequency depends on business needs; a weekly backup is common for many organizations.

However, the biggest concern here is lack of off-site storage, not frequency.

IIA GTAG (Global Technology Audit Guide) on Business Continuity and Disaster Recovery: Recommends off-site storage for backups.

ISO/IEC 27001 - Information Security Controls (A.12.3.1): Requires backup data to be securely stored off- site.

COBIT 5 Framework - DSS04 (Manage Continuity): Supports off-site backups for IT continuity.

Step-by-Step Justification: IIA References: Thus, the correct answer is A. Backup media is not properly stored, as the storage facility should be off-site. #

### NEW QUESTION: 132

關於專案生命週期，下列哪一項敘述是正確的？

- A. 風險和不確定性在專案生命週期中不斷增加。
- B. 隨著專案接近尾聲，成本和人員配備水準通常會很高。
- C. 隨著專案接近完成，與進行變更相關的成本會增加。
- D. 專案生命週期與專案生口或修改的口品的生命週期相對應。

**Answer: C (LEAVE A REPLY)**

\* Understanding the Project Life Cycle:

\* The project life cycle consists of initiation, planning, execution, and closure.

\* Early stages involve planning and defining scope, while later stages focus on execution and completion.

\* Why Change Costs Increase Over Time:

\* In early stages, changes are relatively inexpensive as they mainly involve planning adjustments.

\* As the project progresses, modifications require rework, additional resources, and schedule delays, increasing costs.

\* Near project completion, changes can be very costly, requiring significant time and effort to correct.

\* Why Other Options Are Incorrect:

- \* A. Risk and uncertainty increase over time - Incorrect; risk and uncertainty decrease as the project moves forward and becomes more defined.
  - \* B. Costs and staffing levels are high at project close - Incorrect; they are usually highest during execution, not closure.
  - \* D. Project life cycle = product life cycle - Incorrect; they are separate concepts. A product may exist long after the project ends.
  - \* IIA GTAG 12 - Auditing IT Projects: Discusses project life cycle and cost implications.
  - \* IIA Practice Guide on Project Risk Management: Highlights cost escalation risks in later project phases.
  - \* PMBOK (Project Management Body of Knowledge) Framework: Defines cost increase trends in project management.
- Relevant IIA References: # Final Answer: Costs related to making changes increase as the project approaches completion (Option C).

### NEW QUESTION: 133

完整性控制的主要目的是什麼？

- A. 確保資料處理完整、準確且經過授權。
- B. 確保正在處理的資料保持一致和完整。
- C. 監控其他控制項的有效性
- D. 確保輸出與預期結果一致。

Answer: ([SHOW ANSWER](#))

Reference: IIA Business Knowledge for Internal Auditing, Data Integrity Controls section.

### NEW QUESTION: 134

下列何者最能描述所有者權益？

- A. 資口減去負債。
- B. 總資口。
- C. 負債總額。
- D. 業主貢獻加圖。

Answer: ([SHOW ANSWER](#))

Owner's equity represents the residual interest in a company's assets after deducting liabilities. It is a fundamental concept in financial accounting, reflecting the net worth of a business.

Formula:  $\text{Owner's Equity} = \text{Assets} - \text{Liabilities}$

Represents the True Value of Ownership - It measures the owner's claim on the business after settling all obligations.

Directly Tied to the Accounting Equation -  $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$

Rearranging the equation:  $\text{Owner's Equity} = \text{Assets} - \text{Liabilities}$

$\text{Liabilities} + \text{Owner's Equity} = \text{Assets}$  - Liabilities Commonly Used in Financial Statements - Found in the Balance Sheet under the "Equity" section.

B). Total assets - Incorrect because assets include both owner-financed and liability-financed resources.

C). Total liabilities - Incorrect because liabilities represent debts owed, not ownership value.

D). Owner's contribution plus drawings - Incorrect because it only considers investments and withdrawals, not retained earnings or net assets.

IIA's GTAG on Business Financial Management - Discusses financial statement analysis, including owner's equity.

COSO's Internal Control - Integrated Framework - Highlights financial reporting accuracy, including equity calculations.

IFRS & GAAP Accounting Standards - Define owner's equity as assets minus liabilities in financial reporting.

Why Option A is Correct? Why Not the Other Options? IIA References:

### NEW QUESTION: 135

鑑於歐盟排放口的增加，一家汽車製造商專門針對歐洲市場推出了一款新型中口混合動力車。

製造商採用了下列哪些競爭策略？

A. 反應式策略。

B. 成本領先策略。

C. 差異化策略。

D. 焦點策略

**Answer: D (LEAVE A REPLY)**

A focus strategy targets a specific market segment, geographical area, or niche customer base rather than competing in the entire market.

Why Option D (Focus strategy) is Correct:

The car manufacturer introduced a hybrid vehicle specifically for the European market to address increasing emission taxes, meaning they are focusing on a specific region and customer need.

Focus strategy aims at tailoring products to meet the needs of a particular group of consumers (e.g., environmentally conscious European customers).

Why Other Options Are Incorrect:

Option A (Reactive strategy):

Incorrect because while the company is responding to regulatory changes, "reactive strategy" is not a recognized competitive strategy under Porter's model.

Option B (Cost leadership strategy):

Incorrect because cost leadership focuses on minimizing costs and offering the lowest price in the broad market. This scenario does not emphasize cost reduction.

Option C (Differentiation strategy):

Incorrect because differentiation involves offering unique products across a broad market, whereas the hybrid vehicle is targeted specifically for the European market.

IIA Practice Guide - "Auditing Strategic Risk Management": Discusses competitive strategies, including focus strategy.

Porter's Competitive Strategy Model: Defines focus strategy as targeting a niche market.

COSO ERM Framework - "Strategic Decision-Making": Recommends market-specific focus strategies to mitigate regulatory risks.

IIA References:

### **NEW QUESTION: 136**

下列哪一項資料屬性受物聯網影響最顯著？

- A. 標準化
- B. 速度
- C. 結構
- D. 真實性

**Answer: (SHOW ANSWER)**

Understanding How IoT Impacts Data Attributes:

The Internet of Things (IoT) refers to connected devices that continuously collect and transmit data in real-time.

IoT generates massive amounts of data at high speeds, affecting the velocity of data processing and analysis.

Why Velocity is the Most Affected Attribute:

Velocity refers to the speed at which data is generated, processed, and transmitted.

IoT devices continuously stream data, requiring real-time or near-real-time processing.

Examples include:

Smart sensors in factories sending real-time equipment status.

Wearable devices tracking health metrics every second.

Smart cities using IoT for traffic monitoring and instant updates.

Why Other Options Are Incorrect:

A). Normalization - Incorrect.

Normalization refers to organizing database structures, but IoT deals with data transmission speed rather than database design.

C). Structuration - Incorrect.

Structuration relates to how data is formatted (structured vs. unstructured), but IoT's biggest challenge is real-time data flow.

D). Veracity - Incorrect.

Veracity concerns data accuracy and reliability, which is a challenge in IoT but not the most significant impact compared to velocity.

IIA's Perspective on IoT and Data Management:

IIA Standard 2110 - Governance emphasizes the need for robust data processing frameworks to handle IoT-generated data velocity.

IIA GTAG (Global Technology Audit Guide) on Big Data highlights real-time data analytics and IoT challenges.

ISO 27001 Information Security Standard recommends ensuring real-time data processing controls for IoT security and management.

IIA References:

IIA Standard 2110 - IT Governance & Data Management

IIA GTAG - IoT and Big Data Risks

ISO 27001 - Information Security and Real-Time Data Processing

Thus, the correct and verified answer is B. Velocity.

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#### NEW QUESTION: 137

□部稽核師認為下列哪項控制措施與降低專案成本超支風險最相關？

- A. 範圍變更請求由具有適當權限等級的經理審核和批准。
- B. 成本超支由專案經理領導的控制委員會審□和批准。
- C. 有一個正式的品質保證流程來在實施範圍變更請求之前對其進行審□
- D. 有一個正式的流程來監控專案狀態並將其與成本基準進行比較

**Answer: (SHOW ANSWER)**

Understanding Project Cost Overruns and Controls

Cost overruns occur when actual project costs exceed the budgeted or planned costs. Effective controls are required to prevent, detect, and correct deviations from the cost baseline.

The most effective way to control cost overruns is through continuous monitoring and comparison of project costs against the approved cost baseline.

Why Option D is Correct?

A formal process to monitor the project status and compare it to the cost baseline ensures that deviations are identified early and corrective actions are taken.

This aligns with the IIA's International Standards for the Professional Practice of Internal Auditing (IPPF), specifically:

Standard 2120 - Risk Management: Internal auditors must evaluate how organizations manage risks, including financial risks related to project cost overruns.

Standard 2500 - Monitoring Progress: Ensures that corrective actions are implemented when issues arise.

IIA Practice Advisory 2130-1: Stresses the importance of monitoring activities to mitigate financial risks.

The Project Management Body of Knowledge (PMBOK) also supports cost monitoring as a key control to prevent overruns.

Why Other Options Are Incorrect?

Option A: Reviewing and approving scope change requests is important, but it does not directly monitor or control cost overruns. Scope creep is a risk, but cost monitoring is a more direct control.

Option B: Having a control committee review overruns after they occur is a reactive measure. Proactive monitoring (option D) is more effective.

Option C: A quality assurance process for scope changes is valuable but does not directly prevent cost overruns. It focuses on project quality rather than financial control.

Effective internal controls for cost management emphasize real-time monitoring and comparison against the cost baseline to prevent and mitigate cost overruns.

IIA Standards 2120, 2500, and 2130-1 support proactive risk management and monitoring as essential best practices for internal auditors.

Final Justification: IIA References:

IPPF Standard 2120 - Risk Management

IPPF Standard 2500 - Monitoring Progress

IIA Practice Advisory 2130-1 - Internal Control and Risk Management

PMBOK - Cost Monitoring and Control

c

### NEW QUESTION: 138

下列哪些文件可以提供□部稽核師在完成工作後保存文件的時間長度的資訊？

- A. □部稽核章程
- B. 年度□部稽核計劃
- C. □部稽核政策
- D. 品質保證和改進計劃

**Answer: C (LEAVE A REPLY)**

The retention and maintenance of internal audit engagement records, including the period of time they must be kept, is governed by the internal audit activity's policies and procedures. These policies provide guidance on record retention consistent with organizational requirements, legal and regulatory obligations, and professional standards. The charter (Option A) defines purpose, authority, and responsibility but does not detail document retention.

The annual plan (Option B) outlines engagements but not recordkeeping. The quality assurance and improvement program (Option D) addresses continuous improvement and compliance with standards, not retention guidelines.

Therefore, the correct source for document retention requirements is internal audit policies (Option C).

Reference:

IIA Standards - Standard 2330: Documenting Information; Implementation Guide 2330.

### NEW QUESTION: 139

一位新經理收到了有關專案提案的口部回報命運的計算結果。經理應該將計算結果與什麼進行比較，以確定專案是否可以接受？

- A. 與年度資本成本比較
- B. 與年利息資料進行比較。
- C. 與要求的報酬率進行比較。
- D. 與淨現口比較。

**Answer: C (LEAVE A REPLY)**

The internal rate of return (IRR) is a measure used to evaluate the profitability of an investment. The project is considered acceptable if its IRR is greater than or equal to the required rate of return (RRR), which is the minimum return an organization expects from an investment.

Correct Answer (C - Compare to the Required Rate of Return)

The required rate of return (RRR) represents the minimum acceptable return for the project.

If  $IRR \geq RRR$ , the project is acceptable. If  $IRR < RRR$ , the project is rejected.

The IIA Practice Guide: Auditing Capital Investments suggests comparing IRR to the RRR to ensure financial feasibility.

Why Other Options Are Incorrect:

Option A (Compare to the annual cost of capital):

The cost of capital (WACC - Weighted Average Cost of Capital) is an important factor, but RRR is the direct benchmark for IRR comparison.

Option B (Compare to the annual interest rate):

Interest rates do not determine project feasibility—they only affect financing costs.

Option D (Compare to the net present value - NPV):

NPV and IRR are related, but they serve different purposes.

IRR is compared against RRR, while NPV measures absolute profitability in dollar terms.

IIA Practice Guide: Auditing Capital Investments - Discusses IRR, RRR, and investment decision-making.

IIA GTAG 3: Business Case Development - Explains how financial metrics like IRR and RRR are used in decision-making.

Step-by-Step Explanation: IIA References for Validation: Thus, C is the correct answer because IRR should be compared to the required rate of return to determine project acceptability.

### NEW QUESTION: 140

根據 IIA 指南，以下關於滲透測試的哪些敘述是正確的？

- A. 不應向組織口的任何人宣布測試以徵求現實生活中的回應。
- B. 測試應在繁忙的操作時段進行，以測試系統的彈性
- C. 測試範圍應廣泛，主要解決用於識別潛在攻擊的偵測管理控制
- D. 測試應解決預防性控制和管理層的回應。

**Answer: D (LEAVE A REPLY)**

Penetration testing is a security practice used to identify vulnerabilities in an organization's information systems by simulating cyberattacks. It is an essential component of IT risk management and internal auditing under The Institute of Internal Auditors (IIA) standards, particularly in the context of IT governance, cybersecurity risk management, and control assurance.

Focus on Preventive Controls:

Penetration testing evaluates how well preventive controls (e.g., firewalls, encryption, authentication mechanisms) work against potential cyberattacks.

According to the IIA Global Technology Audit Guide (GTAG) 11: Developing an IT Audit Plan, testing should emphasize preventive security measures to minimize risks.

Management's Response Assessment:

The effectiveness of an organization's incident response plan is also evaluated.

Management's reaction to simulated cyber threats ensures that detection and response mechanisms are functional and aligned with IIA Standard 2120 - Risk Management and IIA GTAG 1: Information Security Governance.

A). Testing should not be announced to anyone within the organization to solicit a real-life response.

(Incorrect)

Reason: While unannounced tests (e.g., red team exercises) can provide real-world insights, penetration testing should be coordinated with IT and security personnel.

IIA GTAG 11 emphasizes structured and ethical testing approaches, ensuring that necessary stakeholders are informed to prevent operational disruptions.

B). Testing should take place during heavy operational time periods to test system resilience. (Incorrect) Reason: While resilience testing is important, penetration testing is typically performed in controlled conditions to avoid disrupting business operations.

IIA Standard 2130 - Control supports minimizing business risks during testing.

C). Testing should be wide in scope and primarily address detective management controls for identifying potential attacks. (Incorrect) Reason: While detection controls (e.g., intrusion detection systems) are important, penetration testing focuses primarily on preventive controls.

IIA GTAG 1 and IIA GTAG 11 stress proactive security strategies over purely detective measures.

IIA Global Technology Audit Guide (GTAG) 11: Developing an IT Audit Plan - Covers IT security testing, including penetration testing.

IIA GTAG 1: Information Security Governance - Emphasizes the role of security assessments.

IIA Standard 2120 - Risk Management - Highlights the importance of testing preventive security measures.

IIA Standard 2130 - Control - Discusses ensuring operational effectiveness during testing.

Explanation of the Correct Answer (D): Analysis of Incorrect Answers: IIA References: Thus, D is the most accurate choice as per IIA guidance.

### NEW QUESTION: 141

在薪資系統審計期間，IT稽核師識別並記錄以下情況：

“一旦用IT登入系統，用IT就可以訪問系統IT的所有功能。”罐頭問題最可能的根本原因是什麼？

- A. 驗證過程只依賴簡單的密碼，這是一種弱授權方法。
- B. 使用者的系統授權未正確反映預期的存取權限。
- C. 沒有定期審IT來驗證存取權限。
- D. 應用程式擁有者顯然沒有在設定過程中批准存取請求。

**Answer: (SHOW ANSWER)**

The issue described suggests a systemic authorization flaw, where users gain unrestricted access once logged in. This points to an improperly configured authorization system, which should enforce role-based or least-privilege access to restrict users based on their job responsibilities.

(A) Incorrect - The authentication process relies on a simple password only, which is a weak method of authorization.

While weak authentication is a security risk, the issue described relates to excessive access permissions, not weak login credentials.

(B) Correct - The system authorization of the user does not correctly reflect the access rights intended.

The problem is that users have access to all functionality, which indicates an authorization issue, not an authentication flaw.

Proper role-based access controls (RBAC) should limit user permissions based on job functions.

(C) Incorrect - There was no periodic review to validate access rights.

While periodic reviews are important for detecting unauthorized access, the issue here is a system-level authorization design flaw rather than a failure in periodic reviews.

(D) Incorrect - The application owner apparently did not approve the access request during the provisioning process.

Even if an access request was approved incorrectly, the broader issue remains that all users have unrestricted access, which suggests a system misconfiguration rather than a single provisioning error.

IIA's GTAG (Global Technology Audit Guide) - Access Control and Authorization  
Emphasizes the need for role-based access control (RBAC) to prevent unauthorized access.

COBIT Framework - IT Security Governance

Discusses proper authorization mechanisms to align system access with business needs.

NIST Cybersecurity Framework - Access Management Controls

Recommends restricting access rights based on the principle of least privilege (PoLP).

Analysis of Answer Choices: IIA References and Internal Auditing Standards:

### NEW QUESTION: 142

審計委員會指示口部稽核部門每年對風險管理流程的有效性進行評估並給予意見。然而，由於缺乏口部專業知識，首席審計执行官(CAE)最初會任命一位獨立顧問來協助這項工作。下列哪一種方法最適合？

- A. 該業務完全由獨立顧問執行，CAE 形成意見
- B. 獨立顧問完成整個專案並形成意見
- C. 口部稽核師與獨立顧問合作，由首席稽核执行官形成意見
- D. 口部稽核師執行整個業務，獨立顧問形成意見

**Answer: C (LEAVE A REPLY)**

The CAE may engage external experts to provide specialized knowledge when the internal audit function lacks expertise. However, the CAE and internal audit activity must remain responsible for the engagement and for forming the final opinion.

Options A and B are inappropriate because they outsource the responsibility and independence of internal audit to the consultant. Option D improperly delegates forming the opinion to an external party. The correct approach is collaborating with the consultant while retaining responsibility (Option C).

Reference:

IIA Standards - Standard 1210: Proficiency; Implementation Guide 1210.

### NEW QUESTION: 143

下列哪一種安全控制措施適合保護資訊交換？

- A. 防火牆。
- B. 活動日誌。
- C. 防毒軟體。
- D. 檔案加密。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

File encryption protects the confidentiality and integrity of information during transmission and storage. It ensures that only authorized recipients can access the data by converting it into an unreadable format.

Option A (Firewalls) - Prevents unauthorized access to networks but does not secure data exchange.

Option B (Activity logs) - Tracks actions but does not protect data confidentiality.

Option C (Antivirus software) - Protects against malware but does not encrypt data in transit.

Thus, file encryption (Option D) is the best security control for protecting exchanged information.

Reference: IIA IT Security & Encryption Controls

### NEW QUESTION: 144

一家小型軟體開發公司為企業設計和生口客製化應用程式。應用程式開發團隊由來自多個部門的員工組成，他們都向一名專案經理報告。這種情況代表下列哪一種組織結構？

- A. 職能部門化。
- B. 口品部門化
- C. 矩陣組織。
- D. 部門組織

**Answer: (SHOW ANSWER)**

Understanding Organizational Structures:

Organizations structure their workforce based on functions, products, or a combination of both.

A matrix organization combines functional and project-based structures, where employees report to both a functional manager and a project manager.

Why Option C (Matrix Organization) Is Correct?

The software development firm uses employees from multiple departments who report to a single project manager, which is a defining characteristic of a matrix structure.

Employees maintain their departmental roles while contributing to project-based work.

IIA Standard 2110 - Governance supports evaluating flexible organizational structures like matrix organizations to ensure accountability and risk management.

Why Other Options Are Incorrect?

Option A (Functional departmentalization):

In functional structures, employees report to one department head, not a project manager.

Option B (Product departmentalization):

In product-based structures, employees are grouped based on specific product lines, not cross-functional projects.

Option D (Divisional organization):

A divisional structure separates business units based on markets, regions, or customer segments, not cross-functional teams.

A matrix organization allows employees to work across departments under a project manager, making option C the best choice.

IIA Standard 2110 supports assessing governance structures that involve cross-functional teams.

Final Justification: IIA References:

IPPF Standard 2110 - Governance (Organizational Structures & Reporting Lines) COSO

ERM - Risk Management in Matrix Organizations Project Management Institute (PMI) -

Matrix Management Best Practices

### **NEW QUESTION: 145**

管理層正在思考以下問題：

“我們的組織如何競爭？”

這個問題涉及以下哪個層級的戰略？

A. 功能級策略

B. 公司級策略。

C. 業務級策略，

D. 部門Hevet 策略

**Answer: C ([LEAVE A REPLY](#))**

Understanding Strategic Levels in an Organization:

Corporate-Level Strategy: Defines overall company direction, including mergers, acquisitions, and diversification.

Business-Level Strategy: Focuses on how the company competes in its industry (e.g., cost leadership, differentiation).

Functional-Level Strategy: Relates to specific departments (marketing, HR, IT) supporting business-level goals.

Why Option C (Business-Level Strategy) Is Correct?

The question "How does our organization compete?" directly relates to business-level strategy.

It focuses on competitive positioning within the industry, such as:

Cost leadership (competing on price)

Differentiation (unique product offerings)

IIA Standard 2110 - Governance requires auditors to evaluate strategic alignment with competitive positioning.

Why Other Options Are Incorrect?

Option A (Functional-Level Strategy):

Focuses on departmental decisions, not overall competition.

Option B (Corporate-Level Strategy):

Corporate strategy defines broad company direction, not specific competition strategies.

Option D (Department-Level Strategy):

Similar to functional strategy, it does not define how the company competes in the industry.

Business-level strategy answers "How does our organization compete?" by defining industry-specific competitive approaches.

IIA Standard 2110 supports governance over strategic positioning.

Final Justification: IIA References:

**NEW QUESTION: 146**

下列哪一項最能描述折舊？

- A. 是在期間之間分配資口成本的過程。
- B. 這是一個資口評估的過程。
- C. 這是一個累積足口資金來置換資口的過程。
- D. 這是衡量資口因過時而價口下降的過程

**Answer: A (LEAVE A REPLY)**

Depreciation is the systematic allocation of an asset's cost over its useful life. It reflects how much of the asset's value is used up in each accounting period.

Spreads Cost Over Time - Instead of expensing the total cost immediately, depreciation distributes it across multiple periods.

Matches Expenses with Revenue - Ensures that the cost of long-term assets is allocated in the periods they generate revenue.

Required for Financial Reporting - Compliance with GAAP and IFRS requires proper allocation of asset costs.

B). It is a process of asset valuation - Incorrect because depreciation does not determine market value; it only spreads cost over time.

C). It is a process of accumulating adequate funds to replace assets - Incorrect because depreciation is an accounting concept, not a savings mechanism.

D). It is a process of measuring decline in the value of assets because of obsolescence - Incorrect because depreciation allocates cost, not necessarily measuring value decline (which is impairment).

IIA's GTAG on Financial Controls and Reporting - Defines depreciation as a cost allocation method.

International Financial Reporting Standards (IFRS 16) & US GAAP (ASC 360) - State that depreciation is used to allocate asset costs over time.

COSO's Internal Control Framework - Covers accounting treatments for fixed assets.

Why Depreciation is an Allocation Process? Why Not the Other Options? IIA References: #

Final Answer: A. It is a process of allocating cost of assets between periods.

**NEW QUESTION: 147**

董事會正在考慮將口部稽核職能外包給外部服務提供者。下列哪一項將始終由該組織負責？

- A. 持續監控口部稽核文件的品質
- B. 定義足以實現業務目標的審計範圍
- C. 維護品質保證和改進計劃
- D. 年度審計計劃的組織風險評估

**Answer: (SHOW ANSWER)**

Even if the internal audit activity is outsourced, the organization's senior management and the board retain overall responsibility for governance, risk management, and control processes. Specifically, management must ensure that an annual risk assessment is performed to identify and prioritize organizational risks. This forms the basis of the internal audit plan.

While the external service provider may assist in planning and execution, the assessment of risks to the organization cannot be delegated away because accountability for risk management remains with the organization itself. Activities such as quality assurance programs or audit scope discussions can be supported or executed by the service provider, but responsibility for risk assessment is always with management and the board.

Reference:

IIA Standards - Standard 2070: External Service Provider and Organizational Responsibility for Internal Auditing.

### **NEW QUESTION: 148**

下列哪一種資本預算技術考慮了貨幣的調整價口？

- A. 年報酬率。
- B. 增量分析。
- C. 折現現金流。
- D. 現金回報

**Answer: C (LEAVE A REPLY)**

Capital budgeting techniques are used to evaluate investment projects by analyzing potential costs and benefits. One key consideration in capital budgeting is the time value of money (TVM), which states that a dollar received today is worth more than a dollar received in the future due to its earning potential.

Why Option C (Discounted cash flow) is Correct:

Discounted Cash Flow (DCF) explicitly incorporates the time value of money by discounting future cash flows to their present value.

Methods such as Net Present Value (NPV) and Internal Rate of Return (IRR) fall under DCF analysis, making them highly reliable for long-term capital budgeting decisions.

Why Other Options Are Incorrect:

Option A (Annual rate of return):

Incorrect because the annual rate of return (ARR) is based on accounting profits and does not consider the time value of money.

Option B (Incremental analysis):

Incorrect because incremental analysis is a decision-making tool that compares alternative costs and revenues but does not discount future cash flows.

Option D (Cash payback):

Incorrect because the payback period method only measures the time needed to recover an investment and ignores the time value of money.

IIA GTAG - "Auditing Capital Budgeting Decisions": Discusses the importance of time value of money in investment decisions.

COSO ERM Framework - "Risk Considerations in Financial Planning": Recommends using DCF methods for capital investment decisions.

IFRS & GAAP Financial Reporting Standards: Advocate for using DCF techniques for asset valuation and investment analysis.

IIA References:

### **NEW QUESTION: 149**

下列哪一種風險會涉及個人攻擊石油公司的 IT 系統，作為團結反對當地鑽探的標誌？

- A.  改
- B. 駭客攻擊
- C. 網路釣魚
- D. 盜版

**Answer: (SHOW ANSWER)**

Hacking refers to unauthorized access to an IT system, typically with the intent to disrupt, steal, or manipulate data. In this scenario, activists attacking an oil company's IT system as a protest falls under hacking because they are illegally breaking into the company's digital infrastructure to make a statement.

Let's analyze each option:

Option A: Tampering

Incorrect. Tampering refers to physically altering or interfering with a system (e.g., changing sensor readings in an oil rig), rather than attacking an IT system digitally.

Option B: Hacking

Correct.

The individuals are gaining unauthorized access to the company's IT system.

This action is commonly associated with hacktivism, where hackers attack organizations for political or ideological reasons.

IIA Reference: Internal auditors assess cybersecurity threats, including hacking and unauthorized access risks.

(IIA GTAG: Auditing Cybersecurity Risks)

Option C: Phishing

Incorrect. Phishing involves tricking individuals into revealing sensitive information (e.g., login credentials) through fraudulent emails or websites, but this scenario describes a direct attack on the IT system.

Option D: Piracy

Incorrect. Piracy typically refers to copyright infringement (e.g., unauthorized software use) rather than hacking an IT system.

Thus, the verified answer is B. Hacking.

### **NEW QUESTION: 150**

根據 IIA 關於 IT 的指南，下列哪一項將被視為電子表格的主要控制措施，以幫助確保準確的財務報告？

- A. 公式和靜態資料被鎖定或保護。
- B. 電子表格儲存在每天備份的網路伺服器上。
- C. 記錄了電子表格的目的和使用。
- D. 簽入和簽出軟體，用於版本控制。

**Answer: A (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Primary controls in spreadsheet management focus on ensuring data accuracy, integrity, and security.

Option A (Locking formulas and static data) prevents unauthorized changes, ensuring data integrity. This is a direct control over spreadsheet accuracy, making it the correct answer.

Option B (Backup storage) is an IT operational control, not a primary financial reporting control.

Option C (Documentation of spreadsheet use) is important for governance but does not directly prevent errors.

Option D (Version control software) helps manage changes but does not directly ensure financial reporting accuracy.

Thus, locking and protecting spreadsheet formulas is the most critical primary control for accurate financial reporting.

Reference: IIA IT Controls & Data Governance

### NEW QUESTION: 151

在審核組織的客戶呼叫中心時，內部審核員注意到關鍵績效指標顯示出正面的趨勢，儘管同期客戶投訴不斷增加。下列哪項審計建議最有可能糾正這種不一致的原因？

- A. 檢視客戶服務代理程式用於與呼叫者互動的呼叫中心脚本，並在必要時更新脚本。
- B. 強調呼叫中心員工每小時完成一定數量的呼叫的重要性。
- C. 對呼叫中心員工進行區域流程和可能需要解決的常見技術問題的再培訓。
- D. 增加呼叫中心員工快速完成呼叫的激勵，提高每日完成的呼叫數量。

**Answer: (SHOW ANSWER)**

Understanding the Call Center Performance Issue:

The key performance indicators (KPIs) show a positive trend, meaning the call center appears to be performing well.

However, customer complaints are increasing, indicating that the KPIs are not accurately reflecting service quality.

This suggests that employees may be prioritizing call quantity over call quality, likely due to pressure to meet call quotas.

Why De-Emphasizing Call Quotas is the Best Solution:

Encourages Quality Over Speed: Reducing the emphasis on call volume allows agents to spend more time resolving customer issues effectively.

Improves Customer Satisfaction: Agents can provide more thorough assistance, reducing repeat calls and complaints.

Aligns KPIs with Service Quality: Shifting focus from quantity-based KPIs to quality-based KPIs ensures performance measurements reflect actual customer experience.

Why Other Options Are Incorrect:

A). Review the call center script used by customer service agents to interact with callers, and update the script if necessary - Incorrect.

While updating scripts may help, it does not address the root issue of employees rushing through calls to meet quotas.

C). Retrain call center staff on area processes and common technical issues that they will likely be asked to resolve - Incorrect.

Training is useful, but if agents are pressured to complete calls quickly, training alone will not resolve the issue.

D). Increase the incentive for call center employees to complete calls quickly and raise the number of calls completed daily - Incorrect.

This would worsen the issue by further incentivizing speed over customer satisfaction, leading to more complaints.

IIA's Perspective on Performance Metrics and Customer Service Quality:

IIA Standard 2120 - Risk Management requires organizations to ensure that performance metrics align with actual business objectives.

IIA GTAG (Global Technology Audit Guide) on Performance Measurement recommends balancing quantitative KPIs (e.g., call volume) with qualitative KPIs (e.g., customer satisfaction scores).

COSO Internal Control Framework supports adjusting performance incentives to ensure alignment with business objectives.

IIA References:

IIA Standard 2120 - Risk Management & KPI Alignment

IIA GTAG - Performance Metrics in Customer Service

COSO Internal Control Framework - Effective KPI Design

Thus, the correct and verified answer is B. De-emphasize the importance of call center employees completing a certain number of calls per hour.

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**NEW QUESTION: 152**

一家向外國子公司出口口品的組織希望收取能降低進口關口的價格。下列哪一項是組織的最佳行動方案？

- A. 降低轉移價格
- B. 提高轉讓價格
- C. 以公平價格收費
- D. 依最優轉讓價格收費

**Answer: C (LEAVE A REPLY)**

When selling products to a foreign subsidiary, pricing must comply with international tax laws and transfer pricing regulations.

Correct Answer (C - Charge at the Arm's Length Price)

Arm's length pricing ensures that transactions between related parties (e.g., parent company and subsidiary) are priced as if they were between unrelated entities.

This helps comply with tax regulations and avoid penalties for manipulating transfer prices to reduce import tariffs.

The OECD Transfer Pricing Guidelines and the IIA Practice Guide: Auditing Global Business Risks recommend using arm's length pricing to ensure compliance with tax authorities.

Why Other Options Are Incorrect:

Option A (Decrease the transfer price):

Lowering the transfer price may reduce import tariffs but could violate tax laws, leading to legal and financial penalties.

Option B (Increase the transfer price):

Increasing prices may help shift profits but could trigger regulatory scrutiny and additional taxes.

Option D (Charge at the optimal transfer price):

"Optimal" pricing is vague and may not comply with legal transfer pricing standards.

IIA Practice Guide: Auditing Global Business Risks - Covers compliance with international tax and transfer pricing regulations.

OECD Transfer Pricing Guidelines - Establishes arm's length pricing as the best practice.

Step-by-Step Explanation: IIA References for Validation: Thus, C is the correct answer because arm's length pricing ensures compliance with tax regulations while minimizing tariff risks.

**NEW QUESTION: 153**

為擬議的業務活動起草合約是在合約流程的哪個階段進行的？

- A. 口動階段。
- B. 投標階段

C. 開發階段

D. 管理階段

**Answer: C (LEAVE A REPLY)**

Understanding the Contracting Process Phases  
The contracting process generally follows these phases:

Initiation Phase: Identifies the need for a contract and sets initial objectives.

Bidding Phase: Potential vendors or partners submit proposals, and negotiations begin.

Development Phase: Contracts are drafted, negotiated, and finalized before execution.

Management Phase: The contract is executed, monitored, and evaluated for compliance.

Why Option C is Correct?

The development phase is where contracts are formally drafted based on agreements made during bidding and negotiation.

This phase includes legal review, compliance verification, and risk assessment, ensuring the contract aligns with business objectives and legal requirements.

IIA Standard 2110 - Governance requires auditors to assess how contract risks are managed, ensuring formal contract development processes.

Why Other Options Are Incorrect?

Option A (Initiation phase):

This phase defines the business need but does not involve drafting contracts.

Option B (Bidding phase):

In this phase, businesses solicit proposals, but contracts are not fully drafted until vendor selection.

Option D (Management phase):

The management phase involves executing and monitoring the contract, not drafting it.

Contracts are drafted during the development phase after vendor selection and before execution.

IIA Standard 2110 supports governance over contract risk and formal agreement processes.

Final Justification: IIA References:

IPPF Standard 2110 - Governance (Contract Risk & Compliance)

COSO ERM - Risk Management in Contracting

### **NEW QUESTION: 154**

關於專案管理，下列哪一項有關專案崩潰的敘述是正確的？

A. 這會增加風險，並且經常導致返工。

B. 這是一種最佳化技術，其中活動並行執行而不是順序執行。

C. 它涉及對專案要求和/或範圍的重新評估。

D. 是一種將資源新增至專案的壓縮技術。

**Answer: D (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Project crashing is a schedule compression technique used in project management to shorten the project duration without altering the project scope. This is achieved by allocating additional resources to critical path activities, thereby reducing their completion time. While this approach can lead to increased costs due to the added resources, it helps in meeting tight deadlines. It's important to note that crashing focuses on accelerating project timelines by adding resources, not by changing the sequence of activities (as in fast-tracking) or by reassessing project requirements. However, project crashing can increase risks and may lead to rework if not managed carefully.

**NEW QUESTION: 155**

下列何者最能描述首席審計執行官評估組織剩餘風險的責任？

- A. 制定行動計畫以降低風險
- B. 將管理階層對風險的接受納入工作底稿，作為□部稽核證據
- C. 立即向董事會報告偏差
- D. 與高階管理層溝通此事

**Answer: D (LEAVE A REPLY)**

The CAE's role is to provide assurance that risks are identified and managed appropriately. When residual risk appears to exceed the organization's tolerance, the CAE should first communicate the matter with senior management to discuss the issue and understand management's acceptance of risk. Only if the risk remains unresolved should it be escalated to the board.

Option A is management's responsibility, not internal audit's. Option B is incomplete as evidence alone does not fulfill the communication requirement. Option C is premature because immediate escalation to the board skips management dialogue.

Reference:

IIA Standards - Standard 2600: Communicating the Acceptance of Risks.

**NEW QUESTION: 156**

□部稽核師將組織的財務報表視為財務保證業務的一部分。審計員表示該組織的電力和折舊費用佔收入的百分比分別為 10% 和 7%。□部稽核師在此計算中使用了下列哪一種技術？

- A. 橫向分析
- B. 垂直分析
- C. 比率分析
- D. 趨勢分析

**Answer: B (LEAVE A REPLY)**

Vertical analysis expresses each financial statement item as a percentage of a base figure (e.g., revenue). In this case, the internal auditor calculates electricity and depreciation expenses as a percentage of revenue, which is a clear application of vertical analysis.

(A) Horizontal analysis:

Compares financial data across different periods to identify trends and growth.

The given scenario does not compare financial statements over time, making this incorrect.

(B) Vertical analysis (Correct Answer):

Expresses each line item as a percentage of a base figure (e.g., revenue for income statements, total assets for balance sheets).

In this case, electricity and depreciation expenses are calculated as a percentage of revenue, confirming vertical analysis.

(C) Ratio analysis:

Involves calculating financial ratios (e.g., profitability, liquidity, efficiency).

This scenario does not involve ratios but rather percentage-based comparisons, making it incorrect.

(D) Trend analysis:

Identifies patterns over multiple periods (e.g., revenue growth over five years).

The question does not involve time-based comparisons, so this answer is incorrect.

IIA Practice Guide: Internal Audit and Financial Reporting - Recommends vertical analysis for financial statement assessment.

IIA Standard 2320 - Analysis and Evaluation - Requires auditors to apply relevant analytical techniques, including percentage-based evaluations.

COSO Internal Control Framework - Financial Reporting Component - Supports financial data analysis techniques such as vertical and horizontal analysis.

Analysis of Each Option: IIA References: Conclusion: Since the auditor expressed financial statement items as a percentage of revenue, option (B) is the correct answer.

### NEW QUESTION: 157

某機構的財務部門最近進行了一項資□核□工作。□部稽核部門安排了對IT部門運作的審□，包括核實已分配電腦的存在及其分配。□部稽核部門是否可以考慮依賴財務部門進行的資□核□工作？

- A. 是的，為了提高效率並更好地利用□部稽核資源
- B. 否，因為財務部門是組織的□部部門
- C. 是的，但財務經理將負責支援工作結論
- D. 不，□部稽核職能應自行進行核□，而不應依賴財務部門的工作

**Answer: A (LEAVE A REPLY)**

Internal audit may rely on the work of other internal assurance providers (such as finance or compliance), provided it has assessed the adequacy, competence, and objectivity of the work. This avoids duplication and increases efficiency.

Option B incorrectly assumes internal work cannot be relied upon. Option C shifts responsibility inappropriately. Option D ignores coordination opportunities.

Reference:

IIA Standards - Standard 2050: Coordination and Reliance.

### NEW QUESTION: 158

智慧型設備的使用改善了下列哪一項？

- A. 版本控制

- B. 隱私
- C. 可移植性
- D. 安全身份驗證

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

Smart devices often incorporate advanced security features that enhance secure authentication mechanisms.

These features may include biometric sensors (such as fingerprint readers or facial recognition), hardware tokens, and secure enclaves that store authentication credentials.

By utilizing these technologies, smart devices provide robust methods to verify user identities, thereby strengthening access controls to sensitive information and systems.

While smart devices do offer portability (option C), their primary contribution to security lies in enhancing authentication processes. Version control (option A) pertains to managing changes in software or documents and is not directly impacted by smart devices. Privacy (option B) can be influenced by smart devices, but the direct improvement is in secure authentication, which in turn can support privacy protections.

#### **NEW QUESTION: 159**

下列哪一種庫存成本計算方法要求組織考慮為所售單位支付的實際成本？

- A. 後進先出 (LIFO)。
- B. 平均成本。
- C. 先進先出 (FIFO)。
- D. 具體標識

**Answer: (SHOW ANSWER)**

The specific identification method is an inventory costing approach where the actual cost of each individual unit sold is recorded. This method is used when items are uniquely identifiable, such as in industries dealing with luxury goods, automobiles, or custom-manufactured products.

Correct Answer (D - Specific identification)

Under the specific identification method, each inventory unit is tracked separately, and its actual purchase cost is assigned to the cost of goods sold (COGS) when sold.

This method is commonly used for high-value, low-volume items where unique tracking is feasible.

The IIA's GTAG 8: Audit of Inventory Management explains how different costing methods impact financial reporting and internal controls.

Why Other Options Are Incorrect:

Option A (LIFO - Last-in, First-out):

LIFO assumes that the most recent (last-in) inventory is sold first, but it does not track actual unit cost.

Instead, it assigns the cost of the newest inventory to COGS.

LIFO is often used for tax benefits but does not follow actual unit cost identification.

Option B (Average cost):

The weighted average cost method calculates an average cost for all inventory units rather than assigning actual unit costs.

This method smooths out price fluctuations but does not track specific items' costs.

Option C (FIFO - First-in, First-out):

FIFO assumes that the oldest (first-in) inventory is sold first, assigning its cost to COGS.

However, like LIFO, it does not track individual unit costs.

IIA GTAG 8: Audit of Inventory Management - Explains different inventory costing methods, including specific identification.

IIA Practice Guide: Assessing Inventory Risks - Covers inventory valuation and fraud risks.

Step-by-Step Explanation: IIA References for Validation: Thus, the specific identification method (D) is the only one that accounts for the actual cost paid for each unit sold.

### NEW QUESTION: 160

在薪資審計期間，IT 稽核員正在評估薪資部門電腦的區域網路的安全性。審計師應該測試下列哪一項 IT 控制？

- A. 基於 IT 應用的控制
- B. IT 系統開發控制
- C. 環境控制
- D. IT 治理控制

**Answer: A (LEAVE A REPLY)**

Reference: IIA Business Knowledge for Internal Auditing, IT Application Controls section.

### NEW QUESTION: 161

資料隱私政策中應包含下列哪一項？

1. 規定一段時間後刪除某些資料。
2. 關於可接受的個人資料收集方法的指南。
3. 要求無限期保留個人資料以確保完整的審計追蹤。
4. 描述什麼構成個人資料的適當使用。

- A. 僅限 1 和 2
- B. 僅限 2 和 3
- C. 僅限 1、2 和 4
- D. 僅限 2、3 和 4

**Answer: C (LEAVE A REPLY)**

A data privacy policy outlines how an organization collects, stores, processes, and protects personal data. It should comply with global data protection regulations such as GDPR, CCPA, and IIA guidelines on data security.

(1) Stipulations for deleting certain data after a specified period of time. # Correct. Many data protection laws (e.g., GDPR Article 5) require organizations to delete personal data after a defined retention period to reduce data breach risks.

(2) Guidance on acceptable methods for collecting personal data. #

Correct. A privacy policy must define legal and ethical ways to collect personal data (e.g., user consent, lawful processing).

(3) A requirement to retain personal data indefinitely to ensure a complete audit trail. #

Incorrect. Retaining personal data indefinitely violates most data privacy regulations (e.g., GDPR Right to Be Forgotten). Data must be stored only for as long as necessary.

(4) A description of what constitutes appropriate use of personal data. # Correct. A privacy policy should clearly define how collected data can and cannot be used to prevent misuse and ensure compliance.

IIA GTAG - "Auditing Privacy Risks"

IIA Standard 2110 - Governance (Data Protection & Privacy)

GDPR (General Data Protection Regulation) - Articles 5 & 17 (Data Retention & Deletion)

Analysis of Answer Choices: IIA References: Thus, the correct answer is C (1, 2, and 4 only) because data should not be retained indefinitely, and the policy must include data collection, retention, and appropriate usage guidelines.

### NEW QUESTION: 162

以下關於資料備份的口法哪一項是正確的？

- A. 系統備份應始終即時執行。
- B. 備份應儲存在現場安全的位置以便於存取。
- C. 磁帶輪替計畫會影響資料的保留時間
- D. 僅在發生硬體或軟體故障時才應恢復備份介質

**Answer: (SHOW ANSWER)**

A tape rotation schedule defines how often backup tapes are overwritten or archived, directly impacting data retention periods. This is essential for compliance, disaster recovery, and internal controls over data storage.

Correct Answer (C - The Tape Rotation Schedule Affects How Long Data is Retained)

Organizations use backup rotation schemes such as Grandfather-Father-Son (GFS), Tower of Hanoi, or FIFO (First-In-First-Out) to determine how long backups are kept before being overwritten.

This impacts data retention policies, regulatory compliance, and recovery capabilities.

The IIA's GTAG 10: Business Continuity Management discusses backup strategies and retention management.

Why Other Options Are Incorrect:

Option A (System backups should always be performed real-time):

Real-time backups (continuous data protection) are useful but not always required. Many businesses use scheduled backups instead.

Option B (Backups should be stored in a secured location onsite for easy access):

Best practice recommends offsite or cloud storage to protect against disasters like fire or cyberattacks.

Option D (Backup media should be restored only in case of hardware or software failure):

Backups may also be restored for audit purposes, compliance checks, or business continuity testing.

GTAG 10: Business Continuity Management - Covers backup strategies, data retention, and disaster recovery.

IIA Practice Guide: IT Controls - Discusses backup policies and risks in data management.

Step-by-Step Explanation: IIA References for Validation: Thus, the tape rotation schedule (C) is correct because it determines how long data is retained.

### **NEW QUESTION: 163**

下列哪一個網路適合在多個城市和國家/地區開展業務的組織？

A. 廣域網路。

B. 區域網

C. 城域網路。

D. 儲存區域網路。

**Answer: A (LEAVE A REPLY)**

A Wide Area Network (WAN) is the most suitable type of network for an organization that has operations in multiple cities and countries. WANs connect multiple local area networks (LANs) and other types of networks across long geographical distances, enabling seamless communication and data sharing among remote offices and branches.

\* A. Wide Area Network (WAN) (Correct Answer)

\* WANs cover extensive geographical areas, such as multiple cities, countries, or even continents.

\* They use various communication technologies, including leased lines, satellite connections, VPNs, and MPLS.

\* WANs enable organizations with distributed operations to centralize data management and enhance business continuity.

\* Example: An international corporation like a multinational bank or a global retail chain relies on a WAN to link its offices worldwide.

\* B. Local Area Network (LAN) (Incorrect Answer)

\* LANs are confined to a small area, such as an office building, factory, or campus.

\* They provide high-speed connectivity but are not designed for geographically dispersed locations.

\* Example: A single office using Ethernet and Wi-Fi to connect employees' devices.

\* C. Metropolitan Area Network (MAN) (Incorrect Answer)

\* MANs span a city or a large campus but do not extend to multiple countries.

\* Example: A city's government agencies using a fiber-optic MAN for interdepartmental communication.

\* D. Storage Area Network (SAN) (Incorrect Answer)

\* SANs are dedicated high-speed networks designed for large-scale data storage and retrieval.

\* They are not meant for interconnecting geographically dispersed locations.

- \* Example: A financial institution using a SAN for high-speed access to critical databases.
- \* The IIA's Global Technology Audit Guide (GTAG) - IT Risks and Controls emphasizes the importance of network infrastructure in securing and managing organizational data across multiple locations.
- \* IIA Standard 2110 - Governance requires internal auditors to evaluate whether the organization's IT strategy (including WAN infrastructure) supports business objectives and risk management.
- \* IIA GTAG 17 - Auditing Network Security highlights the importance of WAN security, VPNs, and encryption when managing international operations.

Explanation of Answer Choices: IIA References: Thus, the correct answer is A. Wide Area Network (WAN).

### NEW QUESTION: 164

下列哪一項是比營運資金更可靠的流動性指標？

- A. 酸測試（快速）比率
- B. 平均收集週期
- C. 流動比率。
- D. 庫存週轉率。

**Answer: (SHOW ANSWER)**

The acid-test (quick) ratio is a more dependable liquidity indicator than working capital because it excludes inventory, which may not be easily converted to cash in the short term. This ratio measures a company's ability to pay its short-term liabilities using only its most liquid assets (cash, marketable securities, and accounts receivable).

Formula for the Acid-Test Ratio: 
$$\text{Acid-Test Ratio} = \frac{\text{Current Assets} - \text{Inventory}}{\text{Current Liabilities}}$$
 Acid- Test Ratio = Current Liabilities / (Current Assets - Inventory) This ratio is more reliable than working capital since it removes inventory, which may be difficult to liquidate quickly in financial distress.

- A). Acid-test (quick) ratio (Correct Answer) - This provides a stronger measure of liquidity because it excludes inventory, which might not be quickly converted to cash.
- B). Average collection period - This measures the efficiency of accounts receivable collections, but it does not directly measure overall liquidity.
- C). Current ratio - While this ratio is commonly used, it includes inventory, which can distort liquidity assessments if inventory is not easily sold.
- D). Inventory turnover - This measures how quickly inventory is sold, but it does not directly assess liquidity.

IIA IPPF Standard 2130 - Control emphasizes liquidity monitoring as a key financial control.

COSO ERM Framework - Financial Performance Measures discusses acid-test ratio as a critical liquidity metric.

IFRS 7 - Financial Instruments Disclosures outlines the importance of liquidity risk assessments.

Explanation of Each Option: IIA References:

**NEW QUESTION: 165**

根據11A指導；關於電子商務交易所使用的網站，下列哪一項敘述是正確的？

- A. HTTP 網站提供足夠的安全性來保護客戶的信用卡資訊。
- B. 網路伺服器儲存提交付款的信用卡持卡人資訊。
- C. 資料庫伺服器以明文形式傳送持卡人資訊以進行授權。
- D. 支付網關授權信用卡線上付款。

**Answer: D (LEAVE A REPLY)**

E-commerce transactions involve multiple security layers to ensure the protection of customers' sensitive financial information. The correct answer is D, as payment gateways serve as intermediaries that authorize online credit card transactions by securely transmitting the payment details to the bank or card networks for approval. Let's examine each option carefully:

Option A: HTTP sites provide sufficient security to protect customers' credit card information.

Incorrect. HyperText Transfer Protocol (HTTP) does not provide encryption, meaning that data transmitted over an HTTP connection can be intercepted by malicious actors. Instead, Secure HTTP (HTTPS), which uses Secure Sockets Layer (SSL) or Transport Layer Security (TLS), is required to encrypt the data.

IIA Reference: Internal auditors evaluating e-commerce security should verify that organizations use HTTPS for secure transactions. (IIA GTAG: Information Security Governance) Option B: Web servers store credit cardholders' information submitted for payment.

Incorrect. While web servers may temporarily process customer data, they should not store sensitive credit card information due to security risks. Instead, organizations follow the Payment Card Industry Data Security Standard (PCI DSS), which mandates secure storage and encryption protocols.

IIA Reference: IIA Standards recommend compliance with PCI DSS to protect sensitive payment information. (IIA Practice Guide: Auditing IT Governance) Option C: Database servers send cardholders' information for authorization in clear text.

Incorrect. Transmitting cardholder data in clear text is a severe security vulnerability. Secure encryption protocols such as SSL/TLS or tokenization must be used to protect data in transit.

IIA Reference: Internal auditors should ensure encryption measures are in place for financial transactions.

(IIA GTAG: Auditing Cybersecurity Risk)

Option D: Payment gateways authorize credit card online payments.

Correct. Payment gateways act as secure intermediaries between merchants and payment processors, verifying the transaction details before authorization. This ensures a secure transaction by encrypting sensitive data before transmitting it for approval.

IIA Reference: IIA guidance on IT controls emphasizes the importance of secure payment processing through payment gateways. (IIA GTAG: Managing and Auditing IT Vulnerabilities)

### **NEW QUESTION: 166**

製造商決定是否出售或進一步加工材料。下列哪一項成本與此決定相關？

- A. 增量加工成本、增量收入和變動製造費用。
- B. 聯合成本、增量加工成本和變動製造費用。
- C. 增量收入、聯合成本和增量處理成本。
- D. 變動製造費用、增量收入和聯合成本

**Answer: (SHOW ANSWER)**

When deciding whether to sell a product as-is or process it further, a manufacturer should consider only relevant costs—those that will change based on the decision.

Why Option A (Incremental processing costs, incremental revenue, and variable manufacturing expenses) is Correct:

Incremental processing costs: These are additional costs required to process the material further, making them directly relevant.

Incremental revenue: The additional revenue that would be generated if the product is processed further is a key factor in decision-making.

Variable manufacturing expenses: These costs change with production levels, making them important in the decision-making process.

Why Other Options Are Incorrect:

Option B (Joint costs, incremental processing costs, and variable manufacturing expenses):

Incorrect because joint costs (costs incurred before the split-off point) are sunk costs and are not relevant in the decision.

Option C (Incremental revenue, joint costs, and incremental processing costs):

Incorrect because, again, joint costs are not relevant to the decision.

Option D (Variable manufacturing expenses, incremental revenue, and joint costs):

Incorrect because joint costs should be ignored in a sell-or-process-further decision.

IIA GTAG - "Auditing Cost Accounting Decisions": Discusses relevant costs in decision-making.

IFRS & GAAP Cost Accounting Standards: Explain cost classification and decision-making.

COSO Internal Control - Integrated Framework: Recommends proper cost allocation methods for financial decisions.

IIA References:

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### NEW QUESTION: 167

下列哪一項最能描述預測分析的使用？

- A. 一家電氣零件供應商分析了一個實例，其中不同類型的備件在預定的零件交付之前就缺貨了。
- B. 一家電氣零件供應商分析了銷售情況，應用了與天氣條件相關的假設，並確定了庫存水準下降更快的地點。
- C. 一家電氣零件供應商分析了零件在預定交貨日期前缺貨的所有情況，發現該零件銷量的增長始終與暴風雨天氣相關。
- D. 一家電氣零件供應商分析了銷售和庫存信息，並對不同場景進行了建模，以做出庫存重新訂購和交付決策

**Answer: (SHOW ANSWER)**

Understanding Predictive Analytics:

Predictive analytics involves using historical data, statistical algorithms, and machine learning techniques to forecast future trends and behaviors.

It applies assumptions and models patterns to predict outcomes, helping businesses make proactive decisions.

Why Option B is Correct:

Predictive analytics is forward-looking and uses assumptions (e.g., weather conditions) to predict where stock levels would decrease more quickly.

This aligns with the goal of predictive analytics: forecasting potential events before they occur.

Why Other Options Are Incorrect:

A). Analyzed instances where parts were out of stock before scheduled deliveries: This is descriptive analytics, as it looks at past data without making future predictions.

C). Analyzed past stockouts and found a correlation with stormy weather: This is diagnostic analytics, as it identifies past correlations but does not predict future trends.

D). Modeled different scenarios for stock reordering and delivery decisions: This is prescriptive analytics, which focuses on decision-making rather than predictions.

IIA Standards and References:

IIA GTAG on Data Analytics (2017): Highlights predictive analytics as a tool for forecasting risks and operational inefficiencies.

IIA Standard 1220 - Due Professional Care: Encourages auditors to use analytical techniques to anticipate potential issues.

COSO ERM Framework: Supports the use of predictive models to improve risk management and strategic planning.

Thus, the correct answer is B: A supplier of electrical parts analyzed sales, applied assumptions related to weather conditions, and identified locations where stock levels would decrease more quickly.

### NEW QUESTION: 168

下列哪一項是應用程式控制項的範例？

- A. 自動變更密碼要求。
- B. 系統資料備份過程。
- C. 系統變更的使用者測試。
- D. 格式化資料字段

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

Application controls are specific to software applications and help ensure data integrity and accuracy within systems.

Option A (Automated password change requirements) - A system security control, not specific to a single application.

Option B (System data backup) - A general IT control, not an application control.

Option C (User testing of system changes) - Part of software development controls, not an application-level control.

Formatted data fields ensure that users enter information in the correct format, preventing errors and improving data accuracy.

Since formatted data fields are an application-specific control, Option D is correct.

Reference: IIA IT Controls - Application Security & Data Integrity

### NEW QUESTION: 169

一位口部稽核師被要求審口平等股權合作關係。在一次抽樣交易中，合夥人A向合夥企業轉讓了自申報價口 10,000 美元的設備，合夥人B則捐贈了自申報價口 15,000 美元的設備。每個合夥人的資本帳隨後存入了 12,500 美元。關於此交易，下列哪一項敘述是正確的？

- A. 合夥人的資本帳應該增加所貢獻設備的原始成本。
- B. 應使用基於目前所有權百分比的加權平均口來增加資本帳。
- C. 無需採取任何行動，因為每個合夥人的資本帳口都增加了正確的金額
- D. 合夥人的資本帳應增加其出資的公平市價。

**Answer: D (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

Partnership contributions should be recorded at their fair market value (FMV) at the time of contribution, ensuring equitable financial representation.

Option A (Original cost of the equipment) - Not appropriate since the asset's current fair value is relevant, not its historical cost.

Option B (Weighted average approach) - Not applicable; capital accounts should reflect actual contributed value.

Option C (No action necessary) - Incorrect because partners contributed assets of different values, making an equal capital credit unfair.

Since partnership accounting requires fair market value for capital accounts, Option D is correct.

Reference: IIA Financial Accounting - Partnership Equity Contributions

### **NEW QUESTION: 170**

在使用分散組織結構的組織中最有可能出現下列何者？

- A. 對組織文化的依賴程度較高。
- B. 為員工設定了明確的期望。
- C. 採用電子監控技術
- D. 員工行為有定義的代碼。

**Answer: A (LEAVE A REPLY)**

Comprehensive and Detailed Step-by-Step Explanation with All IIA References:

Understanding Decentralized Organizational Structures

A decentralized organization distributes decision-making authority to lower levels of management and employees rather than concentrating power at the top.

This structure requires a strong organizational culture to ensure alignment with company goals since direct oversight is reduced.

Why Option A is Correct?

Higher reliance on organizational culture is necessary in decentralized organizations because:

Employees must make independent decisions that align with company values and objectives.

Leaders trust teams to operate autonomously, which requires a shared sense of mission and ethics.

IIA Standard 2110 - Governance emphasizes the importance of corporate culture in managing risks within decentralized structures.

Decentralization requires informal controls like culture, rather than rigid policies and electronic monitoring.

Why Other Options Are Incorrect?

Option B (Clear expectations set for employees):

While clear expectations are important, they are common in both centralized and decentralized structures and do not distinguish decentralization.

Option C (Electronic monitoring techniques employed):

Centralized organizations are more likely to use electronic monitoring for control.

Decentralized structures rely more on trust and culture.

Option D (Defined code for employee behavior):

Both centralized and decentralized organizations have codes of conduct, but culture plays a stronger role in decentralized settings.

Decentralized organizations rely on strong corporate culture to ensure employees make decisions aligned with organizational goals.

IIA Standard 2110 supports corporate culture as a key element in governance and risk management.

Final Justification: IIA References:

IPPF Standard 2110 - Governance (Corporate Culture & Risk Management)

COSO ERM Framework - Culture & Decision-Making in Decentralized Structures

### NEW QUESTION: 171

根據 IIA 的 IT 指南，下列哪一種策略可以為自動化銷售點系統提供最有效的存取控制？

- A. 安裝並更新防毒軟體。
- B. 實施資料加密技術。
- C. 根據使用者需求設定資料可用性。
- D. 升級防火牆配置

**Answer: C (LEAVE A REPLY)**

Access control is about ensuring that only authorized individuals can access specific data, based on their role and necessity. The Principle of Least Privilege (PoLP) dictates that users should only have access to the data they need for their job.

\* Minimizes Unauthorized Access Risks - Prevents employees from accessing sensitive data unnecessarily.

\* Supports Segregation of Duties (SoD) - Critical in preventing fraud and security breaches.

\* Enhances Compliance - Meets regulatory requirements like GDPR, PCI-DSS, and SOX, which demand strict access controls.

\* Strengthens System Security - Reduces potential damage from malware, insider threats, or data breaches.

\* A. Install and update anti-virus software - Important for cybersecurity but does not directly control user access.

\* B. Implement data encryption techniques - Protects stored or transmitted data but does not define access rights.

\* D. Upgrade firewall configuration - Controls network traffic, not user-specific access within an automated system.

\* IIA's GTAG on Access Management and Controls - Recommends setting data access based on user needs to prevent fraud and misuse.

\* COBIT 2019 (Governance and Management of Enterprise IT) - Advocates for role-based access controls.

\* ISO 27001 Annex A.9 (Access Control) - Stresses the importance of restricting access based on business requirements.

Why Setting Data Availability by User Need is the Best Strategy? Why Not the Other Options? IIA References:

# Final Answer: C. Set data availability by user need.

### NEW QUESTION: 172

一家組織敲定了一份合同，其中供應商預計設計、採購和建造一座價口 3,000,000 美元的變電站。在這種情況下，組織同意下列哪種類型的合約？

- A. 可報銷費用的合約。
- B. 一次性合約。
- C. 時間和材料合約。
- D. 雙邊合約。

**Answer: B (LEAVE A REPLY)**

A lump-sum contract (also known as a fixed-price contract) is a contract type where the vendor agrees to complete a project for a predetermined price. In this scenario, the organization agreed to pay the vendor \$3,000,000 to design, procure, and construct a power substation.

Lump-Sum Contract (Correct Answer: B)

A lump-sum contract (also called a fixed-price contract) is an agreement where the contractor is responsible for completing the entire project at a set price.

This type of contract transfers cost risk to the contractor since they must manage expenses within the agreed budget.

IIA Standard 2120 - Risk Management states that internal auditors should assess contract risks, including financial and performance risks in vendor contracts.

The contract price is predefined, which aligns with the scenario given in the question.

Why the Other Options Are Incorrect:

A). Cost-Reimbursable Contract (Incorrect)

A cost-reimbursable contract involves reimbursing the vendor for actual costs incurred, plus a fee or profit.

This is not applicable because the contract specifies a fixed price.

C). Time and Material Contract (Incorrect)

This contract type is based on actual time spent and materials used, typically used when scope is uncertain.

The given scenario clearly defines the project and budget, making this option unsuitable.

D). Bilateral Contract (Incorrect)

A bilateral contract refers to a mutual agreement between two parties where both have obligations.

While most contracts are bilateral in nature, this is not a specific contract type like lump-sum or cost-reimbursable contracts.

IIA Standard 2120 - Risk Management (Evaluating contract risks)

IIA Standard 2210 - Engagement Objectives (Assessing vendor contracts)

IIA Standard 2130 - Compliance (Ensuring contract compliance)

Step-by-Step Justification: IIA References for This Answer: Thus, the correct answer is B. A lump-sum contract because the contract is based on a predefined, fixed price of \$3,000,000.

### NEW QUESTION: 173

一位投資者收購了一家在成熟、緩慢成長的行業中佔據主導地位並持續創造正財務收入的組織。投資人最有可能用下列哪個術語來標記其投資組合中的這項投資？

- A. 一顆星
- B. 一棵搖錢樹
- C. 一個問號
- D. 一隻狗

**Answer: B (LEAVE A REPLY)**

Reference: IIA Business Knowledge for Internal Auditing, BCG Matrix section.

### NEW QUESTION: 174

根據 IIA 的 IT 指南，下列哪項計畫將關鍵業務流程的識別與復原時間目標結合？

- A. 商業連續性管理章程。
- B. 業務連續性風險評估計畫。
- C. 業務影響分析計畫
- D. 業務連續性規劃的商業案例

**Answer: C (LEAVE A REPLY)**

The Business Impact Analysis (BIA) plan is a key component of business continuity planning that identifies critical business processes and determines their Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs).

Correct Answer (C - Business Impact Analysis Plan)

The BIA is a systematic process that identifies essential functions, assesses potential disruptions, and determines the recovery time requirements to ensure business continuity.

The Recovery Time Objective (RTO) defines the maximum acceptable downtime for critical business functions.

The Recovery Point Objective (RPO) identifies how much data loss is tolerable.

According to the IIA Global Technology Audit Guide (GTAG) 10: Business Continuity Management, a BIA is essential for assessing the financial, operational, and reputational impact of disruptions.

Why Other Options Are Incorrect:

Option A (Business Continuity Management Charter):

A charter defines the governance, responsibilities, and overall framework of business continuity but does not focus on RTOs or critical business processes.

Option B (Business Continuity Risk Assessment Plan):

A risk assessment identifies threats and vulnerabilities but does not define recovery time objectives.

While risk assessments inform the BIA, they do not replace it.

Option D (Business Case for Business Continuity Planning):

A business case justifies investment in continuity planning but does not map business processes to RTOs.

GTAG 10: Business Continuity Management - Defines BIA as the process for identifying critical business functions and their RTOs.

IIA Practice Guide: Auditing Business Continuity - Emphasizes the role of BIA in business resilience.

Step-by-Step Explanation: IIA References for Validation: Thus, the Business Impact Analysis (BIA) Plan (C) is the correct answer because it pairs critical business processes with recovery time objectives.

### NEW QUESTION: 175

一家組織發現涉及員工時間追蹤系統的詐欺活動。一名員工經常在休息日上班或下班，從而誇大了他們報告的工作時間並提高了他們的工資。下列哪一種實體身份驗證裝置對於停用此詐欺方案最有效？

- A. 人臉或手指辨識設備,
- B. 無線射頻識別晶片，用於對持卡員工進行身份驗證
- C. 要求使用唯一的個人識別碼進行簽到和簽退。
- D. 智慧卡和密碼的組合，用於簽到和簽退

**Answer: A (LEAVE A REPLY)**

Fraud in time-tracking systems-such as "buddy punching" (where one employee clocks in/out for another)- is a common payroll fraud scheme. The most effective method to prevent this is biometric authentication, which ensures that only the actual employee can clock in or out.

(A) Face or finger recognition equipment. #

Correct. Biometric authentication (such as fingerprint or facial recognition) is the most effective solution because it uniquely identifies each individual, making it impossible for an employee to clock in on behalf of a colleague.

IIA GTAG "Managing and Auditing IT Vulnerabilities" recommends biometric authentication as a strong fraud prevention measure.

IIA Practice Guide "Fraud Prevention and Detection in an Automated Environment" highlights the use of biometrics for enhancing security in access control systems.

(B) Radio-frequency identification (RFID) chips to authenticate employees with cards.

Incorrect. RFID cards can be shared between employees, allowing fraud to continue. They are useful for access control but do not verify the identity of the person using the card.

(C) A requirement to clock in and clock out with a unique personal identification number (PIN).

Incorrect. PINs can be shared or stolen, making them ineffective in preventing buddy punching.

(D) A combination of a smart card and a password to clock in and clock out.

Incorrect. Like RFID and PIN systems, smart cards and passwords can be shared, making them ineffective against fraudulent time-tracking practices.

IIA GTAG - "Managing and Auditing IT Vulnerabilities"

IIA Practice Guide - "Fraud Prevention and Detection in an Automated Environment"

COSO Framework - Fraud Risk Management Analysis of Answer Choices:IIA

References:Thus, the correct answer is A, as biometric authentication directly verifies the employee's identity, preventing time-tracking fraud.

### **NEW QUESTION: 176**

組織的董事會特別關注將組織定位為行業領導者並擊敗競爭對手。下列哪一項策略最符合董事會的重點？

- A. 剝離口品線預期獲利能力為負。
- B. 增加策略事業部門的多樣性。
- C. 增加新口品研發投資。
- D. 將組織的製造轉移到另一個國家。

**Answer: C (LEAVE A REPLY)**

Understanding Competitive Business Strategies:

The board of directors' focus is on industry leadership and outperforming competitors.

A strong research and development (R&D) strategy drives innovation, allowing the organization to introduce new and differentiated products that enhance competitive advantage.

Why Option C (Investment in R&D) Is Correct?

R&D drives product innovation, helping the organization stay ahead of competitors.

Investing in new technologies and unique product features differentiates the company and strengthens market leadership.

IIA Standard 2120 - Risk Management supports evaluating strategic investments that enhance business growth and competitive positioning.

Why Other Options Are Incorrect?

Option A (Divesting unprofitable product lines):

While divestment improves financial health, it does not directly contribute to market leadership.

Option B (Increasing diversity of business units):

Expanding into new business areas spreads risk but may not provide a focused competitive advantage in the primary industry.

Option D (Relocating manufacturing to another country):

Lowering costs improves efficiency, but it does not directly position the company as an industry leader.

Investing in R&D aligns best with the board's goal of industry leadership and competitive advantage.

IIA Standard 2120 supports strategic risk management and innovation investment.

Final Justification:IIA References:

IPPF Standard 2120 - Risk Management (Strategic Investment & Competitive Advantage)  
COSO ERM - Business Growth & Innovation Risk Management Porter's Competitive Strategy Model - R&D as a Market Differentiator

**NEW QUESTION: 177**

下列哪一項描述了機械式組織結構？

- A. 溝通的主要方嚮往往是橫向的。
- B. 被指派的任務的定義往往是廣泛且籠統的。
- C. 所需的知識類型往往廣泛且專業。
- D. 對自我控制的依賴往往較低。

**Answer: (SHOW ANSWER)**

A mechanistic organizational structure is a highly structured, hierarchical, and rigid system with well-defined roles, centralized authority, and formalized processes. It is best suited for stable environments where efficiency and control are priorities.

Highly centralized decision-making

Strict hierarchy and formalized job roles

Low flexibility and innovation

Heavy reliance on formal policies, procedures, and direct supervision

(A) Primary direction of communication tends to be lateral.

Incorrect: Mechanistic structures favor vertical communication (top-down or bottom-up), not lateral (horizontal) communication.

IIA Standard 2110 - Governance emphasizes clear roles and responsibilities, which are strictly followed in mechanistic structures.

(B) Definition of assigned tasks tends to be broad and general.

Incorrect: In a mechanistic structure, tasks are specific, well-defined, and specialized, unlike in an organic structure where roles are more flexible.

COSO ERM - Control Environment highlights well-defined roles in structured environments.

(C) Type of knowledge required tends to be broad and professional.

Incorrect: Mechanistic structures rely on specialized and technical knowledge, not broad, generalized knowledge.

(D) Reliance on self-control tends to be low. (Correct Answer)

Mechanistic structures depend on external control mechanisms like supervision, rules, and formal procedures.

Employees have little autonomy, and self-control is not a primary governance mechanism.

IIA Standard 2200 - Engagement Planning stresses the importance of structure in ensuring compliance, aligning with mechanistic principles.

IIA Standard 2110 - Governance: Defines structured governance mechanisms in hierarchical organizations.

COSO ERM - Control Environment: Emphasizes reliance on formal controls in rigid structures.

GTAG 1 - Information Technology Risks and Controls: Highlights the need for structured controls in mechanistic environments.

Characteristics of a Mechanistic Structure: Analysis of Each Option: IIA References

Supporting the Answer:

Thus, the correct answer is (D) because mechanistic organizations rely heavily on external controls rather than self-regulation.

### NEW QUESTION: 178

資本預算中使用的下列哪一種常見定量技術最適合使用描述年金現值的表格？

- A. 現金回收技術。
- B. 現金流量折現技術：淨現值
- C. 年報酬率
- D. 折現現金流技術：內部報酬率

**Answer: D (LEAVE A REPLY)**

Capital budgeting techniques help organizations evaluate long-term investment decisions by assessing future cash flows and their present value. A present value of an annuity table is commonly used in methods that involve discounted cash flows over multiple periods.

Let's analyze the options:

A). Cash payback technique.

Incorrect. The payback period simply calculates the time needed to recover an investment and does not use discounting or present value tables.

B). Discounted cash flow technique: net present value (NPV).

Incorrect. While NPV involves discounting future cash flows, it does not specifically rely on the present value of an annuity table. Instead, NPV uses individual present values of cash flows at a specific discount rate.

C). Annual rate of return.

Incorrect. This method calculates return on investment based on accounting numbers and does not involve discounting future cash flows.

D). Discounted cash flow technique: internal rate of return (IRR). # (Correct Answer)

Correct. The IRR method determines the discount rate that equates the present value of cash inflows to the initial investment (i.e., NPV = 0).

The present value of an annuity table is essential in IRR calculations, especially when future cash flows occur at regular intervals.

IRR is widely used in capital budgeting to compare different investment opportunities.

IIA GTAG (Global Technology Audit Guide) - Auditing Capital Budgeting Decisions - Discusses techniques used for investment evaluation.

COSO ERM Framework - Financial Decision-Making - Covers capital budgeting risks and techniques.

GAAP & IFRS - Investment Decision Guidelines - Explains the importance of present value calculations in investment evaluations.

IIA Standard 2130 - Control Over Capital Investments - Focuses on internal audit's role in assessing capital budgeting techniques.

IIA References:

**NEW QUESTION: 179**

下列哪一項是實體安全控制的範例？

- A. 存取權限根據組織的政策分配
- B. 確認資料輸出準確且完整
- C. 伺服器位於上鎖的房間口，限制進入
- D. 記錄保存以追蹤從資料輸入到儲存的過程

**Answer: C (LEAVE A REPLY)**

Reference: IIA Business Knowledge for Internal Auditing, Physical Security Controls section.

**NEW QUESTION: 180**

根據赫茲伯格的雙重激勵理論，滿意的員工最常提到下列哪一個因素？

- A. 薪資與地位
- B. 責任與進步
- C. 工作條件與安全
- D. 同儕關係與個人生活

**Answer: B (LEAVE A REPLY)**

Herzberg's Two-Factor Theory of Motivation identifies two categories of workplace factors:

\* Hygiene Factors - Prevent dissatisfaction but do not create motivation (e.g., salary, job security, work conditions).

\* Motivational Factors - Lead to job satisfaction and motivation (e.g., achievement, responsibility, advancement, recognition).

\* (A) Salary and status. # Incorrect.

\* Salary is a hygiene factor, meaning it prevents dissatisfaction but does not directly drive job satisfaction.

\* Status is also not a strong motivator under Herzberg's theory.

\* (B) Responsibility and advancement. # Correct.

\* These are motivational factors in Herzberg's theory.

\* Employees feel satisfied when they have responsibility, career growth, and promotion opportunities.

\* IIA GTAG "Auditing Human Resource Management" highlights career development as a key driver of employee motivation and retention.

\* (C) Work conditions and security. # Incorrect.

\* These are hygiene factors, which help avoid dissatisfaction but do not actively motivate employees.

\* (D) Peer relationships and personal life. # Incorrect.

\* Good relationships with coworkers help, but they are not primary motivators under Herzberg's theory.

\* IIA GTAG - "Auditing Human Resource Management"

\* IIA Standard 2110 - Governance (Employee Motivation & Engagement)

\* Herzberg's Two-Factor Theory of Motivation (Workplace Psychology Research) Analysis of Answer Choices: IIA References: Thus, the correct answer is B, as responsibility and advancement are the key motivational factors leading to employee satisfaction.

### NEW QUESTION: 181

下列哪一個 IT 層需要組織以嚴格控制和監控的方式與供應商保持通訊？

A. 應用程式

B. 技術基礎設施。

C. 外部連線。

D. IT 管理

**Answer: (SHOW ANSWER)**

Organizations that rely on third-party vendors for IT services must ensure secure and controlled communication, especially in areas where external connections are involved.

External connections typically include:

Cloud services (e.g., SaaS, PaaS, IaaS)

Third-party APIs

Remote access (VPNs, firewalls, network gateways)

IoT devices and external sensors

These connections introduce cybersecurity risks, requiring continuous monitoring, vendor communication, and security controls.

(A) Applications.

Incorrect. While application security is important, it is typically managed internally. Vendor involvement is needed for software patches and updates, but communication is not as tightly monitored.

(B) Technical infrastructure.

Incorrect. This layer includes internal IT components like servers, databases, and networks, which are mostly managed in-house. Vendor involvement is required for hardware/software updates but not to the same extent as external connections.

(C) External connections. #

Correct. External connections require tightly controlled communication with vendors to prevent security breaches, unauthorized access, and data leaks.

IIA GTAG "Auditing IT Governance" highlights third-party risk management as a key area for IT audits.

IIA Standard 2110 requires organizations to establish governance structures for vendor and IT security management.

(D) IT management.

Incorrect. IT management focuses on internal oversight of IT policies and compliance, but does not necessarily require tightly controlled vendor communication.

IIA GTAG - "Auditing IT Governance"

IIA GTAG - "Managing Third-Party Risks"

IIA Standard 2110 - Governance

Analysis of Answer Choices:IIA References:

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#### NEW QUESTION: 182

根據 IIA 指南，對於存取網路上儲存的公司資訊的工作站計算機，以下哪項敘述是正確的？

- A. 單一工作站電腦控制並不像公司範圍內的伺服器控制那麼重要。
- B. 應特別注意使工作站遠離環境危害。
- C. 網路安全問題可以在企業層級進行控制，使工作站層級的控制變得多余。
- D. 由於安全風險接近歷史最高水平，工作站不應連接到公司網路。

**Answer: (SHOW ANSWER)**

Reference: IIA Business Knowledge for Internal Auditing, Workstation Security section.

#### NEW QUESTION: 183

某組織與第三方服務提供者簽訂了合同，負責規劃、設計和建造新設施。高階管理層希望將所有風險轉移給建築商。組織將使用哪種類型的採購合約？

- A. 成本加成合約。
- B. 交鑰匙合約。
- C. 服務合約。
- D. 解決方案合約。

**Answer: (SHOW ANSWER)**

A turnkey contract is a type of procurement agreement where the contractor is responsible for the entire project from planning and design to construction and delivery, ensuring that the organization receives a fully operational facility. In this case, the organization wants to transfer all risks to the builder, making a turnkey contract the most appropriate choice.

Full Risk Transfer: The contractor assumes all project risks, including design flaws, cost overruns, and delays.

Single-Point Responsibility: The builder is accountable for all aspects of the project until it is fully operational.

Minimal Client Involvement: The client does not have to manage the project's complexities.

Option A (Cost-plus contract): This contract type does not transfer all risk to the builder; instead, the client bears some risk as they pay for actual costs plus a profit margin.

Option C (Service contract): Service contracts typically cover specific services (e.g., maintenance, consulting), not full construction projects.

Option D (Solutions contract): A solutions contract generally refers to software or technology solutions, not physical facility construction.

IIA's Practice Guide on Contract Management and Risk Transfer: Highlights turnkey contracts as a method to shift project risks to third parties.

IIA's Business Knowledge for Internal Auditing (CIA Exam Part 3 Syllabus): Covers procurement and contract types, emphasizing risk transfer mechanisms.

Why Option B is Correct: Why Other Options Are Incorrect: IIA References: Thus, the most appropriate answer is B. Turnkey contract.

#### **NEW QUESTION: 184**

在對汽車輪胎製造廠進行審核時，內部審核員注意到上一營運期間生口的輪胎數量顯著減少。為了確定工人效率低下是否導致了下降，審核員應該要求提供哪些額外資訊？

- A. 營運期間輪胎生口總工時。
- B. 營運期間的輪胎總生口成本。
- C. 營運期間工廠生口員工的平均人數。
- D. 生口機械利用率。

**Answer: A (LEAVE A REPLY)**

Understanding the Audit Concern:

The internal auditor observed a significant decline in tire production and needs to assess whether worker inefficiency is the cause.

Worker inefficiency is typically measured in terms of productivity, which relates output (number of tires produced) to input (labor hours worked).

Why Option A is Correct?

Total tire production labor hours provide a direct measure of worker efficiency. By analyzing the number of tires produced per labor hour, the auditor can determine whether efficiency has declined.

If labor hours remained constant or increased while production declined, this indicates inefficiency.

This approach aligns with IIA Standard 1220 - Due Professional Care, which requires auditors to use appropriate analysis to support findings.

Additionally, per IIA Standard 2310 - Identifying Information, auditors must obtain sufficient and relevant data to support conclusions.

Why Other Options Are Incorrect?

Option B (Total tire production costs):

Total costs include factors beyond labor efficiency, such as raw material prices, machinery maintenance, and overhead. This does not directly measure worker productivity.

Option C (Plant production employee headcount average):

Employee headcount alone does not reflect efficiency; it does not account for hours worked or individual performance.

Option D (Production machinery utilization rates):

Machinery efficiency is important but does not directly measure worker inefficiency. A decline in machine utilization could be due to maintenance, material shortages, or other non-labor factors.

Labor hours per unit of production (tires produced per labor hour) is the best metric for evaluating worker efficiency.

IIA Standards 1220 and 2310 support data-driven, relevant information gathering for audit conclusions.

Final Justification:IIA References:

IPPF Standard 1220 - Due Professional Care

IPPF Standard 2310 - Identifying Information

Performance Standard 2320 - Analysis and Evaluation

### **NEW QUESTION: 185**

在年度績效考核中，一位銷售經理承認，她因工作而承受著巨大的壓力，但由於她獲得的高額獎金，她仍留在公司。下列哪一項最能描述她留在這份工作的主要動機？

- A.  在獎勵。
- B. 工作豐富化
- C. 外在獎勵。
- D. 需求層次。

**Answer: C (LEAVE A REPLY)**

Extrinsic rewards are external incentives that motivate an employee to perform a task or stay in a job. These rewards include salary, bonuses, benefits, promotions, and other tangible incentives. In this case, the sales manager explicitly states that she remains in the organization because of the high bonuses, making this an example of extrinsic motivation.

(A) Incorrect - Intrinsic reward.

Intrinsic rewards are derived from internal satisfaction, such as personal growth, job fulfillment, or passion for work.

Since the manager stays primarily for monetary bonuses rather than job satisfaction, this is not intrinsic motivation.

(B) Incorrect - Job enrichment.

Job enrichment involves enhancing job roles by adding responsibilities, autonomy, or variety to improve motivation.

The scenario does not mention job enhancement as a reason for staying.

(C) Correct - Extrinsic reward.

High bonuses are a classic example of extrinsic motivation.

The manager is staying for financial incentives rather than job satisfaction.

(D) Incorrect - The hierarchy of needs.

Maslow's Hierarchy of Needs explains different levels of human motivation, but the question asks for a specific type of motivation rather than a broad theoretical framework.

IIA's Guide on Human Resources Risk Management

Highlights the impact of extrinsic vs. intrinsic motivation on employee retention.

COSO's ERM Framework - Employee Retention and Performance Management

Discusses the role of financial incentives in retaining employees.

IIA's Global Internal Audit Standards - Organizational Behavior and Employee Motivation

Explains intrinsic vs. extrinsic rewards in workforce management.

Analysis of Answer Choices: IIA References and Internal Auditing Standards:

### NEW QUESTION: 186

關於品質保證和改進計劃 (QAIP) 的報告，下列哪一項是正確的？

- A. 持續監控的結果必須每年向董事會和其他適當的利害關係人通報
- B. 任何定期自我評估的結果以及與全球內部審計標準的符合程度必須在完成之前向董事會報告
- C. 任何外部評估的結果和符合標準的程度必須在完成之前報告給董事會
- D. QAIP 和由此產生的行動計劃必須提供給外部評估員

**Answer: A (LEAVE A REPLY)**

The CAE must communicate the results of the QAIP, including both ongoing monitoring and periodic assessments, to the board and senior management. Specifically, results of ongoing monitoring must be reported annually, ensuring the board remains informed about the internal audit activity's quality and conformance.

Options B and C are incorrect because results are reported after completion, not before.

Option D is useful for external assessors but not a reporting requirement.

Reference:

IIA Standards - Standard 1320: Reporting on the Quality Assurance and Improvement Program.

### NEW QUESTION: 187

一名內部稽核員被指派使用資料分析來測試幽靈員工。審計員從人力資源和薪資中提取員工資料。使用電子表格功能，審計員按姓名匹配資料集，並假設未出現在每個資料集中的員工應接受進一步調查。然而，結果似乎是錯誤的，因為很少有員工在所有資料集中都匹配審計師最有可能忽略下列哪些數據分析步驟？

- A. 數據分析。
- B. 資料診斷。
- C. 資料速度。
- D. 資料標準化。

**Answer: (SHOW ANSWER)**

The auditor likely omitted the data normalization step, which is crucial when integrating multiple datasets from different sources (e.g., human resources (HR) and payroll). Without normalization, inconsistencies in formatting, naming conventions, or unique identifiers (e.g., employee ID vs. full name) can result in incorrect mismatches.

Standardization of Data Formats:

Employee names or IDs may be stored differently across systems (e.g., "John A. Doe" in HR vs. "Doe, John" in payroll).

Normalization ensures uniform formatting to enable accurate comparisons.

Removal of Duplicates & Inconsistencies:

Employee records could have multiple variations due to typos, abbreviations, or missing fields.

Proper cleaning and transformation of data ensures better accuracy.

Use of Unique Identifiers:

Instead of matching by name, the auditor should have used a unique identifier (e.g., Employee ID), which remains constant across systems.

A). Data analysis (Incorrect)

Reason: The auditor did attempt data analysis (matching employee records) but without proper preparation (normalization), the results were flawed.

B). Data diagnostics (Incorrect)

Reason: Data diagnostics refers to evaluating data quality issues, but it does not involve transforming data to a common format, which was the missing step.

C). Data velocity (Incorrect)

Reason: Data velocity relates to the speed at which data is processed, which is not relevant to the issue of incorrect matching.

IIA Global Technology Audit Guide (GTAG) 16: Data Analysis Technologies - Covers data quality, normalization, and audit data preparation.

IIA GTAG 3: Continuous Auditing - Discusses the importance of accurate data extraction and transformation.

IIA Standard 2320 - Analysis and Evaluation - Ensures appropriate data validation before concluding audit findings.

Why is Data Normalization Important? Analysis of Incorrect Answers: IIA References: Thus, the correct answer is D. Data normalization.

### **NEW QUESTION: 188**

□部審核員與資料庫管理員討論使用者定義的預設密碼。該密碼在使用者第一次登入時會被重置，但密碼的初始□為「23456」。在這種情況下，審計員和資料庫管理員最有可能討論下列哪些□容？

- A. 用字元取代數□是否會比較安全。
- B. 使用者繼續使用初始密碼的情況下會發生什麼情況。
- C. 建立帳□和變更密碼之間發生的情況。

D. 使用者是否應該接受有關密碼管理功能和要求的訓練。

**Answer: C (LEAVE A REPLY)**

The discussion between the internal auditor and the database administrator is most likely centered around the security risk present in the period between account creation and password change. When a system generates a default password such as "123456," it introduces a temporary vulnerability until the user changes it.

Understanding Default Password Security Risks:

Default passwords, especially predictable ones (e.g., "123456"), pose a security threat because they are easy to guess.

If an unauthorized user gains access before the legitimate user changes the password, data confidentiality and integrity may be compromised (IIA GTAG - Global Technology Audit Guide).

Evaluating the Window of Exposure:

The primary concern is the time between account creation and password reset.

During this time, an attacker could exploit the default password to gain unauthorized access to sensitive systems.

Why Other Options Are Less Relevant:

Option A (Replacing numbers with characters) - While this improves security, it does not directly address the risk of an attacker exploiting the default password before the user resets it.

Option B (Users continuing to use the initial password) - This is a security issue, but it is mitigated by requiring a password reset upon first login. The primary concern is the time before the reset happens.

Option D (User training on password management) - While training is crucial for long-term security, it does not directly address the immediate vulnerability of default passwords before they are changed.

IIA Global Technology Audit Guide (GTAG) 16: Data Management and Security IIA Standard 2110 - Governance: Recommends addressing IT security risks, including credential management.

IIA Practice Advisory 2130.A1-1: Internal auditors should assess whether management has identified, assessed, and mitigated IT security risks, such as weak authentication practices.

Step-by-Step Analysis: Relevant IIA References:

### **NEW QUESTION: 189**

董事會希望對高階管理層實施與組織的長期健康發展特別相關的激勵計劃。下列哪一種補償方法最能達成目標？

- A. 佣金。
- B. 股票選擇權
- C. 收益分享獎金。
- D. 津貼

**Answer: B (LEAVE A REPLY)**

The best method of compensation to align senior management incentives with the long-term health of the organization is stock options. Stock options encourage executives to focus on sustained growth and profitability rather than short-term gains, ensuring that their interests align with those of shareholders and stakeholders.

\* Long-Term Value Creation:

\* Stock options reward executives only if the company's stock price appreciates over time.

\* This encourages leadership to focus on long-term profitability, operational efficiency, and sustainability.

\* Alignment with Shareholder Interests:

\* If the company performs well, stock prices rise, benefiting both shareholders and executives.

\* Poor decision-making that harms long-term value results in devalued stock options, discouraging risky short-term strategies.

\* Retention of Key Executives:

\* Stock options typically have a vesting period (e.g., 3-5 years), which helps retain top management and ensures commitment to long-term objectives.

\* Risk Management Considerations:

\* Unlike cash bonuses or short-term commissions, stock options require executives to consider risks and ethical decision-making over an extended period.

\* This supports the governance principles outlined by IIA's International Standards for the Professional Practice of Internal Auditing (IPPF) - Standard 2110 (Governance), which emphasizes aligning incentives with risk tolerance and long-term objectives.

\* A. Commissions: These are typically tied to short-term sales performance rather than long-term strategic success.

\* C. Gain-sharing bonuses: These provide short-term financial rewards based on operational performance but do not incentivize sustained value creation.

\* D. Allowances: Fixed allowances do not fluctuate based on company performance and do not drive long-term strategic focus.

\* IIA Standard 2110 - Governance: Ensures that management incentives align with the organization's mission and risk tolerance.

\* IIA Practice Guide: Evaluating Corporate Governance: Emphasizes long-term incentive structures such as stock options to promote sustainable decision-making.

\* COSO Enterprise Risk Management (ERM) Framework: Highlights how executive compensation should support long-term organizational strategy.

Step-by-Step Justification: Why Not the Other Options? IIA References:

**NEW QUESTION: 190**

一個組織為一個大型專案製定了正式的計劃。下列哪一項應該是專案管理計畫的第一步？

A. 估計完成整個專案所需的時間。

B. 確定對預期專案風險的回應。

C. 將項目分解為可管理的元件。

D. 確定完成專案所需的資源

**Answer: C (LEAVE A REPLY)**

The first step in a project management plan is to break the project into manageable components, known as Work Breakdown Structure (WBS). This step ensures clarity, task allocation, and effective tracking.

(A) Estimate time required to complete the whole project.

Incorrect: Time estimation comes after breaking the project into smaller tasks.

(B) Determine the responses to expected project risks.

Incorrect: Risk management is important but is planned after defining project tasks and scope.

(C) Break the project into manageable components. (Correct Answer)

Dividing the project into smaller tasks (WBS) helps in resource allocation, scheduling, and risk assessment.

IIA GTAG 12 - Project Risk Management suggests using WBS to define tasks clearly.

(D) Identify resources needed to complete the project.

Incorrect: Resources can only be allocated effectively after defining project components.

IIA GTAG 12 - Project Risk Management: Recommends Work Breakdown Structure (WBS) as the first step in project planning.

PMBOK (Project Management Body of Knowledge): Defines WBS as the foundation of project planning.

Analysis of Each Option:IIA References Supporting the Answer:Thus, the correct answer is (C) Break the project into manageable components, as this is the first step in structuring and planning a successful project.

### **NEW QUESTION: 191**

組織準備隱私權聲明以保護客戶的個人資訊。下列哪一項可能違反隱私權原則？

A. 客戶可以在需要時存取和更新個人資訊。

B. 組織無限期保留客戶的個人資訊。

C. 客戶保留拒絕與第三方分享個人資訊的權利。

D. 組織對客戶的個人資訊進行定期維護。

**Answer: (SHOW ANSWER)**

Organizations must comply with privacy principles that emphasize data retention limitations. Keeping personal data indefinitely violates privacy laws and regulations such as the General Data Protection Regulation (GDPR) and California Consumer Privacy Act (CCPA).

Privacy Regulations Require Data Minimization:

GDPR Article 5(1)(e) states that personal data should only be kept for as long as necessary for the intended purpose.

IIA GTAG 4: Management of IT Auditing also advises against excessive data retention.

Security and Risk Concerns:

Storing data indefinitely increases the risk of data breaches.

IIA Standard 2110 - Governance emphasizes the need for proper information security governance to protect personal data.

Legal and Compliance Issues:

Organizations are required to define retention policies to prevent unauthorized or unnecessary storage of personal data.

A). Customers can access and update personal information when needed. (Incorrect)

Reason: Allowing customers to access and update their information aligns with privacy principles such as data accuracy and transparency.

C). Customers reserve the right to reject sharing personal information with third parties.

(Incorrect) Reason: This supports data control rights, which is consistent with privacy standards like opt-in and opt-out policies.

D). The organization performs regular maintenance on customers' personal information.

(Incorrect) Reason: Regular maintenance (e.g., updates, corrections, deletions) enhances data accuracy and security, aligning with privacy best practices.

IIA Global Technology Audit Guide (GTAG) 4: Management of IT Auditing - Discusses data privacy principles.

IIA Standard 2110 - Governance - Ensures data security and regulatory compliance.

IIA GTAG 8: Auditing Application Controls - Covers data retention policies and privacy compliance.

Privacy Regulations: GDPR (Article 5), CCPA (Section 1798.105) - Require organizations to delete data once it is no longer needed.

Why is Indefinite Retention a Violation? Analysis of Incorrect Answers: IIA References: Thus, the correct answer is B. The organization retains customers' personal information indefinitely.

### NEW QUESTION: 192

使用變動成本法，下列哪一項被歸類為口品成本？

1. 直接人工成本。
2. 工廠保險。
3. 製造用品。
4. 包裝和運輸成本。

- A. 1 和 2
- B. 1 和 3
- C. 2 和 4
- D. 3 和 4

**Answer: B (LEAVE A REPLY)**

Under the variable costing method, product costs include only costs that vary with production, such as direct materials, direct labor, and variable manufacturing overhead.

\* (1) Direct labor costs. #

\* Correct. Direct labor is a variable cost directly tied to production levels, making it a product cost under variable costing.

\* (2) Insurance on a factory. #

\* Incorrect. Factory insurance is a fixed manufacturing overhead cost, which is not treated as a product cost under variable costing. It is considered a period cost instead.

\* (3) Manufacturing supplies. #

\* Correct. Manufacturing supplies (e.g., lubricants, small tools) are variable costs that increase with production, making them product costs under variable costing.

\* (4) Packaging and shipping costs. #

\* Incorrect. Packaging and shipping are selling & distribution costs, which are classified as period costs, not product costs.

\* IIA GTAG - "Auditing Cost Accounting Systems"

\* IIA Standard 2130 - Control Activities (Cost Management)

\* GAAP and IFRS Guidelines on Variable Costing

Analysis of Answer Choices: IIA References: Thus, the correct answer is B (1 and 3 only) because direct labor and manufacturing supplies are considered product costs under the variable costing method.

### NEW QUESTION: 193

下列何者是口部稽核職能效率的關鍵績效指標？

A. 已完成的審核數量

B. 重要審計觀察的數量

C. 已實施建議的百分比

D. 每位審核員的訓練小時數

**Answer: (SHOW ANSWER)**

Efficiency indicators measure how well resources are used to produce outputs. The number of audits completed reflects efficiency because it shows how effectively the internal audit function utilizes available resources to deliver its plan.

Option B (observations) reflects risk exposure, not efficiency. Option C measures effectiveness (impact of audit work), not efficiency. Option D reflects investment in staff development, not operational efficiency.

Reference:

IIA Practice Guide - Measuring Internal Audit Effectiveness and Efficiency.

### NEW QUESTION: 194

首席審計執行官聘請了一位顧問來更新口部審計職能的方法。下列何者最能確保口部稽核職能遵循更新後的方法？

A. 將更新的方法放在易於存取的位置以供參考

B. 請每位審計師簽署一份確認書，確認其將遵守更新的方法

C. 準備回顧更新方法的錄製培訓

D. 在口部稽核職能會議期間分享更新方法的一頁摘要

**Answer: (SHOW ANSWER)**

The most effective way to ensure adherence to updated methodologies is through training that reviews and explains the changes in detail. A recorded training session allows all auditors to learn consistently and revisit the content as needed.

Option A improves accessibility but does not ensure understanding or compliance. Option B documents acknowledgment but does not ensure comprehension. Option D provides awareness but lacks sufficient depth.

Reference:

IIA Practice Guide - Developing Internal Audit Methodologies.

**NEW QUESTION: 195**

下列哪一項最恰當地描述了組織面臨透過惡意資料加密所建立的拒口服務威脅的網路攻擊？

- A. 網路釣魚。
- B. 勒索軟體。
- C. 駭客攻擊。
- D. 馬克瓦雷

**Answer: B (LEAVE A REPLY)**

Ransomware is a type of cyberattack where malicious software encrypts an organization's data, making it inaccessible until a ransom is paid to the attacker. This aligns with the question's scenario, where denial-of-service is caused by malicious data encryption.

Let's analyze the options:

\* A. Phishing:

\* Phishing is a social engineering attack that tricks individuals into providing sensitive information, such as usernames, passwords, or credit card numbers. It does not involve encryption or direct denial-of-service.

\* B. Ransomware (# Correct Answer):

\* Ransomware encrypts critical data and demands a ransom for its release, effectively causing a denial-of-service scenario since the victim cannot access their own systems.

\* Some well-known ransomware attacks include WannaCry and NotPetya.

\* C. Hacking:

\* Hacking is a broad term for unauthorized access to systems but does not specifically refer to denial-of-service through encryption. Ransomware is a specific type of hacking attack.

\* D. Malware:

\* Malware (malicious software) is a general category that includes viruses, trojans, worms, spyware, and ransomware. While ransomware is a type of malware, not all malware encrypts data to demand ransom.

\* IIA Global Technology Audit Guide (GTAG) - Auditing Cybersecurity Risks - Discusses various cyber threats, including ransomware.

\* NIST Cybersecurity Framework (CSF) - Defines ransomware as a major threat that disrupts business continuity.

\* COBIT Framework (Control Objectives for Information and Related Technologies) - Addresses risks associated with ransomware and how internal auditors should assess controls.

\* ISO/IEC 27001 - Information Security Management Systems (ISMS) - Identifies the importance of cybersecurity measures to prevent ransomware attacks.

IIA References:

### NEW QUESTION: 196

根據 IIA 指南，下列哪一項最能描述總帳的適當管理（審計）追蹤應用程式控制？

- A. 報告識別系統參數以外的數據
- B. 按時間和個人識別總帳交易的報表。
- C. 將處理結果與原始輸入進行比較的報告
- D. 確認總帳資料處理無誤的報告

**Answer: B (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

A management (audit) trail ensures financial transparency by tracking who initiated, approved, and processed transactions within the general ledger (GL).

Option A (Report on data outside system parameters) is a validity control, not an audit trail.

Option C (Comparison of results with input) ensures accuracy but is not a comprehensive audit trail.

Option D (Error-free processing confirmation) does not track user activity.

Since audit trails require tracking transactions by time and individual, Option B is correct.

Reference: IIA IT Controls - Audit Trails & Financial Systems

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### NEW QUESTION: 197

一些組織已經制定了開設共同擁有的購物中心的策略。該策略的主要目的是什麼？

- A. 發展核心競爭力。
- B. 增強市場綜效。
- C. 提供更高的價口。
- D. 降低成本。

**Answer: B (LEAVE A REPLY)**

When multiple organizations co-own shopping malls, their primary strategy is to increase market synergy, meaning they combine resources and expertise to enhance market presence, attract more customers, and improve competitive positioning.

\* (A) To exploit core competence.

\* Incorrect: Core competencies refer to unique internal capabilities, whereas co-owning shopping malls is a collaborative market strategy.

\* (B) To increase market synergy. (Correct Answer)

\* Market synergy occurs when businesses collaborate to create greater market impact than they could individually.

\* Shared ownership enhances customer traffic, brand reach, and business opportunities.

\* IIA Standard 2110 - Governance highlights the importance of strategic partnerships in achieving synergy.

\* (C) To deliver enhanced value.

\* Incorrect: While value is a benefit, the main goal of co-ownership is strategic market advantage and synergy.

\* (D) To reduce costs.

\* Incorrect: Cost reduction may be a secondary benefit, but the primary goal is market synergy through shared resources and customer base expansion.

\* IIA Standard 2110 - Governance: Encourages strategic collaborations for business growth.

\* COSO ERM - Strategy and Objective-Setting: Highlights market synergy as a key factor in strategic partnerships.

Analysis of Each Option: IIA References Supporting the Answer: Thus, the correct answer is (B) because co-ownership of shopping malls primarily aims to increase market synergy, allowing organizations to leverage shared resources and customer networks for greater market impact.

### NEW QUESTION: 198

檢口時；在組織的策略計畫中，口部稽核師應該預期找到下列哪些組成部分？

A. 確定可實現的目標和時間表

B. 競爭環境分析。

C. 資源採購計劃

D. 進度報告和監督計畫。

**Answer: (SHOW ANSWER)**

A strategic plan outlines an organization's long-term objectives, defining achievable goals and the timelines for reaching them. It serves as a roadmap for future success and ensures alignment with the organization's mission.

Let's analyze each option:

Option A: Identification of achievable goals and timelines.

Correct.

A strategic plan must include clear, measurable objectives and timelines for achieving them.

Without defined goals and timelines, an organization lacks direction and accountability.

IIA Reference: Internal auditors assess strategic planning processes to ensure goals are well-defined, realistic, and aligned with business objectives. (IIA Practice Guide: Auditing Strategic Management) Option B: Analysis of the competitive environment.

Incorrect.

While environmental analysis is an important input into strategic planning (e.g., through SWOT or PESTEL analysis), it is not a core component of the plan itself.

Option C: Plan for the procurement of resources.

Incorrect.

Resource procurement falls under operational or tactical planning, which is separate from high-level strategic planning.

Option D: Plan for progress reporting and oversight.

Incorrect.

While monitoring progress is important, it is part of strategy execution and performance measurement rather than the core strategic plan itself.

Thus, the verified answer is A. Identification of achievable goals and timelines.

### **NEW QUESTION: 199**

下列哪一項有助於從應用程式中提取資料？

A. 應用程式程式碼。

B. 資料庫系統。

C. 作業系統。

D. 網路。

**Answer: B (LEAVE A REPLY)**

Data extraction involves retrieving data from various sources for processing or storage.

Among the options provided, the database system is the component that facilitates data extraction from an application. Here's why:

A). Application Program Code:

While the application program code defines the logic and functionality of an application, it doesn't inherently provide mechanisms for data extraction. Instead, it interacts with databases to perform operations like data retrieval, insertion, or modification.

B). Database System:

A database system is designed to store, manage, and retrieve data efficiently. It offers structured methods, such as querying with SQL, to extract specific data as needed.

Applications rely on the database system to access and extract the required data for various operations. For instance, in a relational database, data extraction is performed using SQL queries that retrieve data based on specified criteria. This process is fundamental to operations like reporting, analytics, and data migration.

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C). Operating System:

The operating system manages hardware resources and provides services for application execution but doesn't directly handle data extraction from applications. It ensures that applications have the necessary environment to run but delegates data management tasks to the database systems.

D). Networks:

Networks facilitate data transmission between systems but don't directly extract data from applications. They provide the pathways for data to travel between clients and servers or between different systems but aren't responsible for the extraction process within an application.

In summary, the database system is the component that provides the necessary tools and methods for data extraction within an application, making option B the correct answer.

**NEW QUESTION: 200**

下列哪一項陳述。關於網頁伺服器的管理和審計最準確嗎？

- A. 檔案傳輸協定 (FTP) 應始終啟用。
- B. 簡單郵件傳輸協定 (SMTP) 應在最具特權的帳戶下運作。
- C. 應最大化允許存取 Web 伺服器的連接埠和協定的數量。
- D. 應使用機密頁面的安全協議，而不是HTTP 或 FTP 等明文協議。

**Answer: D (LEAVE A REPLY)**

Importance of Secure Protocols for Web Server Management:

Web servers handle sensitive data, including user credentials, financial information, and confidential communications.

Using secure protocols like HTTPS, SFTP, and TLS-encrypted SMTP ensures data is encrypted and protected from cyber threats.

Risks of Clear-Text Protocols (HTTP & FTP):

HTTP (Hypertext Transfer Protocol) and FTP (File Transfer Protocol) transmit data in plaintext, making them vulnerable to man-in-the-middle (MITM) attacks, packet sniffing, and unauthorized access.

SFTP (Secure File Transfer Protocol) and HTTPS (Hypertext Transfer Protocol Secure) encrypt data, mitigating these risks.

Why Other Options Are Incorrect:

A). The file transfer protocol (FTP) should always be enabled - Incorrect.

FTP is not secure, and enabling it can expose the server to unauthorized file access and cyberattacks.

B). The simple mail transfer protocol (SMTP) should be operating under the most privileged accounts - Incorrect.

SMTP should operate with minimal privileges to reduce security risks in case of a breach.

C). The number of ports and protocols allowed to access the web server should be maximized - Incorrect.

Minimizing open ports and protocols reduces the attack surface and limits unauthorized access.

IIA's Perspective on IT Security and Web Server Management:

IIA Standard 2110 - Governance requires organizations to establish secure IT practices, including encryption and secure protocols.

IIA GTAG (Global Technology Audit Guide) on IT Risks emphasizes minimizing security vulnerabilities by using encrypted communication.

ISO 27001 Security Standard recommends secure transmission protocols for protecting sensitive data.

IIA References:

IIA Standard 2110 - IT Security and Governance

IIA GTAG - IT Risks and Secure Web Server Management

ISO 27001 Security Standard - Data Encryption and Secure Transmission

Thus, the correct and verified answer is D. Secure protocols for confidential pages should be used instead of clear-text protocols such as HTTP or FTP.

### **NEW QUESTION: 201**

某個組織正在考慮外包其 IT 服務，並由內部稽核師評估相關風險。審計師將相關風險分為三類；

- 組織本身特有的風險。
- 服務提供者特有的風險。
- 組織和服務提供者共同承擔的風險

審核員應將下列哪些風險歸類為服務提供者特有的風險？

- A. 外包成本意外增加。
- B. 資料隱私遺失。
- C. 人員配備不足。
- D. 違反合約條款。

**Answer: (SHOW ANSWER)**

When an organization outsources IT services, risks can be categorized as:

Risks specific to the organization - Risks that arise internally within the company.

Risks specific to the service provider - Risks that are under the control of the third-party provider.

Shared risks - Risks that require joint management by both the organization and the service provider.

Let's analyze the answer choices:

Option A: Unexpected increases in outsourcing costs.

Incorrect. While cost increases can be a risk, they are often a shared risk because the organization and the provider negotiate pricing terms.

Option B: Loss of data privacy.

Incorrect. Data privacy concerns are shared between the organization (which must ensure compliance with regulations like GDPR or CCPA) and the service provider (which must implement proper security controls).

Option C: Inadequate staffing.

Correct. The service provider is responsible for maintaining adequate staffing levels to deliver the contracted services effectively. If they fail to do so, service quality can deteriorate, posing risks to the organization.

IIA Reference: Internal auditors should assess vendor risk management, including the provider's staffing capabilities. (IIA GTAG: Auditing IT Outsourcing) Option D: Violation of contractual terms.

Incorrect. While the service provider may be responsible for upholding contract terms, the organization is also responsible for contract enforcement. This makes it a shared risk rather than one specific to the provider.

### NEW QUESTION: 202

根據 IIA 指導，下列哪些是典型的實體和環境IT 控制？

- A. 將伺服器放置在限制進入的上鎖房間。
- B. 在明確要求保密的情況下套用加密。
- C. 根據組織既定的政策分配和控制存取權限。
- D. 確保對所有變更和修補程式應用於軟體、系統、網路元件和資料的過程進行嚴格控制。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed In-Depth Explanation:

Physical and environmental IT controls focus on securing IT infrastructure against unauthorized access and environmental hazards. Locating servers in locked rooms with restricted admission protects hardware from theft, tampering, and environmental risks.

Option B (Applying encryption) - A logical security control, not a physical one.

Option C (Access rights allocation) - A logical control related to identity management.

Option D (Software patch control) - Part of IT governance and system maintenance, not physical security.

Since physical access control is a critical component of IT security, Option A is correct.

Reference: IIA IT Security - Physical and Environmental Controls

### NEW QUESTION: 203

關於合夥企業的基本會計處理，下列哪一項敘述是正確的？

- A. 各合作夥伴的初始投資應以帳面價口記錄。
- B. 所有權比率決定了劃分淨利潤和淨投入的基礎。
- C. 合作夥伴的資本僅因淨收入或淨虧損而變動。
- D. 分享淨收入或淨親吻的基礎必須固定。

**Answer: (SHOW ANSWER)**

A partnership is a business structure where two or more individuals share ownership, responsibilities, and profits or losses. The accounting treatment of a partnership follows GAAP (Generally Accepted Accounting Principles) and IFRS (International Financial Reporting Standards).

Let's analyze each option:

A). The initial investment of each partner should be recorded at book value.

Incorrect. The initial investment is recorded at fair market value (FMV) at the time of contribution, not at book value. This ensures that all assets contributed by partners reflect their current worth.

B). The ownership ratio identifies the basis for dividing net income and net loss. # (Correct Answer) Correct. A partnership agreement typically specifies profit and loss-sharing ratios based on ownership percentages. If no agreement exists, profits and losses are divided equally among partners.

Example: If Partner A owns 60% and Partner B owns 40%, they will split net income or loss in this ratio.

C). A partner's capital only changes due to net income or net loss.

Incorrect. A partner's capital account changes due to additional investments, withdrawals, revaluations of assets, and profit/loss allocations.

D). The basis for sharing net income or net losses must be fixed.

Incorrect. Partners can change the allocation method over time through a revised partnership agreement. It is not required to remain fixed.

IIA Practice Guide - Assessing Financial Statement Risk - Covers partnership accounting risks.

GAAP & IFRS - Partnership Accounting Standards - Explain the treatment of capital accounts and income distribution.

COSO Internal Control Framework - Financial Reporting Risk - Discusses financial treatment of equity structures.

IIA Standard 2120 - Risk Management - Highlights financial statement risks, including partnerships.

IIA References:

### **NEW QUESTION: 204**

對於一個組織來講，為了實施獨特的廣告活動以在其所有市場上銷售相同的產品線，採用哪種策略最有效？

A. 匯出策略。

B. 跨國策略

C. 多國產品策略

D. 全球化策略

**Answer: (SHOW ANSWER)**

A globalization strategy focuses on delivering standardized products and marketing campaigns across multiple international markets with minimal local customization. This

approach ensures brand consistency and cost efficiencies while targeting a broad audience.

(A) Export strategy.

Incorrect. An export strategy refers to selling domestic products overseas without significant marketing adaptation. It does not involve a unique advertising campaign tailored for global markets.

(B) Transnational strategy.

Incorrect. A transnational strategy balances global efficiency with local responsiveness, meaning advertising campaigns would be adapted based on regional preferences rather than being uniform across all markets.

(C) Multi-domestic strategy.

Incorrect. A multi-domestic strategy involves customizing products and marketing approaches for each local market. This is the opposite of a standardized advertising campaign.

(D) Globalization strategy. #

Correct. A globalization strategy implements a standardized marketing approach to maintain a consistent brand message across all markets while reducing costs.

Example: Companies like Apple, Coca-Cola, and Nike use globalized advertising to promote identical products across different countries.

IIA Standard 2110 - Governance emphasizes the need for alignment between business strategy and risk management, which includes global marketing decisions.

IIA Standard 2110 - Governance

COSO Framework - Strategic Risk Management

IIA GTAG - "Auditing Business Strategy Alignment"

Analysis of Answer Choices: IIA References: Thus, the correct answer is D, as a globalization strategy effectively supports a uniform advertising campaign for identical products across multiple markets.

### NEW QUESTION: 205

根據 IIA 指南，下列關於分析程序的敘述哪一項是正確的？

- A. 假設資料關係存在，並且在不存在已知衝突條件的情況下繼續存在。
- B. 分析程序主要旨在確保所檢口資訊的準確性。
- C. 資料關係不能包括營運資料和統計資料之間的比較
- D. 分析程序可用於識別意外差異，但不能用於識別不存在差異

**Answer: A (LEAVE A REPLY)**

Analytical procedures involve evaluating financial and operational data by examining plausible relationships between numbers, trends, and industry benchmarks. These procedures assume that data relationships exist and will continue unless there is evidence to the contrary.

(A) Data relationships are assumed to exist and to continue where no known conflicting conditions exist. # Correct. Analytical procedures rely on historical trends and logical

relationships between data (e.g., revenue vs. expenses, payroll vs. employee count). If no unusual variations or red flags are observed, auditors assume continuity.

IIA GTAG "Auditing Business Intelligence" supports the assumption that data relationships persist unless evidence suggests otherwise.

(B) Analytical procedures are intended primarily to ensure the accuracy of the information being examined.

Incorrect. The primary goal of analytical procedures is not absolute accuracy but rather identifying trends, anomalies, and risks that require further investigation.

(C) Data relationships cannot include comparisons between operational and statistical data.

Incorrect. Operational and statistical data are commonly used in analytical procedures (e.g., comparing production output with raw material consumption, or customer transactions with website visits).

IIA GTAG "Data Analytics: Elevating Internal Audit Performance" highlights the importance of using both financial and operational data in analytical testing.

(D) Analytical procedures can be used to identify unexpected differences, but cannot be used to identify the absence of differences.

Incorrect. Analytical procedures can identify both unexpected variances and expected consistency. Auditors analyze trends, seasonal fluctuations, and relationships, detecting both errors and missing anomalies.

IIA GTAG - "Auditing Business Intelligence"

IIA GTAG - "Data Analytics: Elevating Internal Audit Performance"

IIA Standard 2320 - Analysis and Evaluation

Analysis of Answer Choices:IIA References:Thus, the correct answer is A, as analytical procedures assume data relationships exist and continue unless conflicting conditions arise.

### **NEW QUESTION: 206**

關於使用者開發的應用程式 (UDA) 和傳統 IT 應用程式，下列哪項敘述是正確的？

- A. UDA 和傳統的 JT 應用程式通常遵循類似的開發生命週期
- B. UDA 通常包含系統文件來明其功能，而IT 開發的應用程式通常不需要此類文件。
- C. 與傳統 IT 應用程式不同。UDA 的開發通常很少考慮控制。
- D. IT 測試人員通常會徹底審口這兩種類型的應用程式，以確保它們的開發正確

**Answer: C (LEAVE A REPLY)**

User-Developed Applications (UDAs) are software tools, typically spreadsheets or small databases, created by business users rather than IT professionals. These applications often lack formal security, documentation, and control measures, increasing the risk of data errors, unauthorized access, and compliance failures.

UDAs are often created quickly to meet immediate business needs, without following IT governance, security controls, or development standards.

Unlike traditional IT applications, UDAs lack structured testing, change management, and formal documentation.

The IIA's GTAG 14 - Auditing User-Developed Applications states that UDAs present higher risks because they are not subject to the same controls as IT-managed applications.

A). UDAs and traditional IT applications typically follow a similar development life cycle # Incorrect.

Traditional IT applications follow a formal Software Development Life Cycle (SDLC), whereas UDAs are developed informally by end-users.

B). A UDA usually includes system documentation to illustrate its functions, and IT-developed applications typically do not require such documentation. # Incorrect. IT applications require extensive documentation, whereas UDAs often lack documentation entirely.

D). IT testing personnel usually review both types of applications thoroughly to ensure they were developed properly. # Incorrect. IT applications undergo rigorous testing and quality assurance, while UDAs often bypass IT reviews altogether.

IIA GTAG 14 - Auditing User-Developed Applications highlights the risks of UDAs and emphasizes the need for internal controls.

COBIT Framework (Control Objectives for Information and Related Technologies) recommends IT governance measures for all business-critical applications.

ISO 27001 (Information Security Management System) warns against uncontrolled user-developed applications due to security risks.

Why Option C is Correct? Explanation of the Other Options: IIA References & Best Practices: Thus, the correct answer is C. Unlike traditional IT applications, UDAs typically are developed with little consideration of controls.

### **NEW QUESTION: 207**

下列哪一項可能是外包的結果？

- A. 對供應商的依賴增加。
- B. 市場策略的重要性日益增加。
- C. 對政府監管的敏感度降低
- D. 減少對成本的關注

**Answer: A (LEAVE A REPLY)**

Understanding Outsourcing and Its Impact:

Outsourcing refers to contracting external vendors to handle business functions that were previously managed in-house.

While it can reduce costs and improve efficiency, it increases reliance on external suppliers for critical services.

Why Increased Dependence on Suppliers is the Most Likely Result:

Loss of Internal Control: Companies lose direct oversight over quality, delivery times, and operational processes, depending on the supplier's performance.

Risk of Supplier Disruptions: If the supplier faces financial difficulties, operational failures, or compliance issues, the outsourcing company is directly affected.

Vendor Lock-in: Over time, switching suppliers becomes difficult due to integration costs and proprietary dependencies.

Why Other Options Are Incorrect:

B). Increased importance of market strategy - Incorrect.

While outsourcing can free up resources to focus on core business strategy, it does not necessarily increase the importance of market strategy.

C). Decreased sensitivity to government regulation - Incorrect.

Outsourcing often increases regulatory risks, as companies must ensure third-party compliance with data protection, labor laws, and industry regulations.

D). Decreased focus on costs - Incorrect.

Outsourcing is typically done to reduce costs, not decrease cost focus. Organizations still monitor costs closely to ensure vendor contracts remain cost-effective.

IIA's Perspective on Outsourcing and Risk Management:

IIA Standard 2120 - Risk Management requires internal auditors to evaluate risks associated with outsourcing.

IIA GTAG (Global Technology Audit Guide) on Third-Party Risk Management highlights risks related to supplier dependence, service quality, and compliance.

COSO ERM Framework recommends ongoing supplier performance monitoring to mitigate risks of over-dependence.

IIA References:

IIA Standard 2120 - Risk Management & Vendor Oversight

IIA GTAG - Third-Party Risk Management

COSO ERM - Managing Outsourcing Risks

Thus, the correct and verified answer is A. Increased dependence on suppliers.

### NEW QUESTION: 208

在會計中，關於借方和貸方術語，下列哪一項敘述是正確的？

A. 借方表示帳口的右側，貸方表示帳口的左側

B. 借方表示帳口的增加，貸方表示帳口的減少。

C. 貸方表示帳口的右側，借方表示帳口的左邊

D. 貸方表示帳口增加，借方表示減少

**Answer: (SHOW ANSWER)**

In accounting, the terms debit (Dr.) and credit (Cr.) refer to the two sides of an account in the double-entry accounting system.

Definition of Debit and Credit in Accounting:

Every financial transaction affects at least two accounts in a double-entry system: one account is debited, and another is credited.

Debits (Dr.) appear on the left side, while credits (Cr.) appear on the right side of an account.

Accounting Equation:

Step-by-Step Justification:  $\text{Assets} = \text{Liabilities} + \text{Equity}$   
 $\text{Assets} = \text{Liabilities} + \text{Equity}$

Debits increase assets and expenses.  
Credits increase liabilities, equity, and revenues.

Why the Other Options Are Incorrect:

A). Debit indicates the right side of an account and credit the left side # Incorrect, as debits are always recorded on the left side, and credits are always on the right side.

B). Debit means an increase in an account and credit means a decrease. # Partially incorrect; it depends on the type of account:

For assets and expenses, debits increase and credits decrease.

For liabilities, equity, and revenues, credits increase and debits decrease.

D). Credit means an increase in an account and debit means a decrease. # Also incorrect because increases and decreases depend on the type of account (e.g., debits increase assets but decrease liabilities).

IIA Standard 1210.A1: Internal auditors must be familiar with fundamental accounting principles.

IIA Practice Guide: Auditing Financial Statements: Ensures proper understanding of debits and credits in financial reporting.

GAAP & IFRS Accounting Standards: Define how debits and credits are recorded in financial statements.

IIA References: Thus, the correct answer is C. Credit indicates the right side of an account and debit the left side. #

### NEW QUESTION: 209

在審計組織的 IT 基礎設施風險時，應將下列哪項控製作為審計工作站的一部分進行測試？

- A. 輸入控件
- B. 職責分離
- C. 物理控制
- D. 完整性控制

**Answer: C (LEAVE A REPLY)**

Understanding IT Infrastructure Risks and Workstation Security:

Reviewing an organization's IT infrastructure risks includes assessing the security of workstations (desktops, laptops, and terminals) that connect to the organization's network. Workstations are vulnerable to physical theft, unauthorized access, and malware attacks, making physical controls a critical security measure.

Why Physical Controls Are the Most Relevant for Workstations:

Physical controls prevent unauthorized physical access, theft, tampering, and damage to workstations.

Examples include:

Locked office spaces or workstation enclosures to restrict access.

Security badges or biometric authentication to prevent unauthorized use.

Cable locks for laptops and desktop computers to deter theft.

Surveillance cameras and security guards to monitor access.

Why Other Options Are Incorrect:

A). Input controls - Incorrect.

Input controls ensure accuracy and completeness of data entry, which applies more to application security, not workstation security.

B). Segregation of duties - Incorrect.

Segregation of duties prevents fraud and conflicts of interest, but it does not directly address workstation security risks.

D). Integrity controls - Incorrect.

Integrity controls ensure data consistency and accuracy in databases and transactions, not workstation security.

IIA's Perspective on IT Risk and Physical Security Controls:

IIA Standard 2110 - Governance requires organizations to implement physical security measures for IT assets, including workstations.

IIA GTAG (Global Technology Audit Guide) on IT Risks highlights the importance of restricting physical access to IT devices to prevent unauthorized use or data breaches.

ISO 27001 Information Security Standard recommends physical controls to secure IT infrastructure and prevent workstation-related risks.

IIA References:

IIA Standard 2110 - IT Security & Physical Access Control

IIA GTAG - Physical Security of IT Assets

ISO 27001 - Physical Security and IT Risk Management

Thus, the correct and verified answer is C. Physical controls.

### NEW QUESTION: 210

全球總部位於美國的組織在其他八個國家設有子公司。若組織以種族中心態度運作，下列哪一項敘述是正確的？

A. 評估和控制的標準由當地子公司決定，而不是由總部製定。

B. 命令、命令和建議從總部發送到子公司。

C. 當地國籍的 Poop o 是為了在自己的國家口獲得最佳職位而開發的。

D. 總部和子公司之間有大量的合作。

**Answer: (SHOW ANSWER)**

An ethnocentric attitude in global business means that the parent company (headquarters) makes all key decisions and expects its foreign subsidiaries to follow directives without much autonomy. This approach often results in centralized control, standardized policies, and minimal local input.

(A) Standards used for evaluation and control are determined at local subsidiaries, not set by headquarters.

Incorrect. In an ethnocentric organization, standards and controls are determined by headquarters, not by local subsidiaries.

IIA Standard 2120 - Risk Management emphasizes that corporate governance should ensure consistent policies across all locations, which aligns with ethnocentric approaches.

(B) Orders, commands, and advice are sent to the subsidiaries from headquarters. # Correct. In ethnocentric organizations, decision-making authority is centralized at headquarters, and subsidiaries are expected to follow orders and policies without deviation.

IIA GTAG "Auditing Global Operations" discusses risks related to centralized control structures, where headquarters enforces policies globally.

(C) People of local nationality are developed for the best positions within their own country. Incorrect. This describes a polycentric approach, where local talent is developed for leadership roles.

Ethnocentric organizations prefer to assign expatriates from headquarters to key positions in subsidiaries.

(D) There is a significant amount of collaboration between headquarters and subsidiaries. Incorrect. Collaboration is more common in geocentric or regiocentric models, where decision-making is shared. Ethnocentric organizations have limited collaboration, as headquarters dictates policies.

IIA GTAG - "Auditing Global Operations"

IIA Standard 2120 - Risk Management

COSO Framework - Internal Control and Corporate Governance

Analysis of Answer Choices: IIA References: Thus, the correct answer is B, as ethnocentric organizations enforce top-down control, sending orders, commands, and advice to subsidiaries.

### NEW QUESTION: 211

下列哪一項描述了用於審核工作站邏輯存取控制的最合適的一組測試？

- A.  看擁有工作站所在房間的訪問徽章的人員清單以及訪問該房間的人員的日誌。
- B.  檢密碼長度、變更頻率以及工作站登入程序的使用者清單。
- C.  看嘗試存取工作站但失敗的人員清單以及錯誤訊息。
- D.  看那些嘗試存取工作站失敗的使用者的密碼及其活動日誌

**Answer: (SHOW ANSWER)**

When auditing logical access controls for a workstation, the focus should be on user authentication methods, including:

Password policies (length, complexity, change frequency)

User access rights and permissions

Login activity logs to detect unauthorized access attempts

Correct Answer (B - Reviewing Password Policies and User List for Login Process) Logical access controls ensure only authorized users can access a workstation.

Reviewing password length, complexity, and change frequency helps assess if security best practices are followed.

Reviewing the list of authorized users ensures that only appropriate personnel have access.

The IIA's GTAG 9: Identity and Access Management recommends evaluating password policies and user access lists as key control measures.

Why Other Options Are Incorrect:

Option A (Reviewing access badges and room logs):

Physical access controls are important but do not assess logical access (login security, user authentication).

Option C (Reviewing failed access attempts and error messages):

Reviewing failed login attempts identifies security breaches but does not directly assess password policies or user access lists.

Option D (Reviewing unsuccessful passwords and activity logs):

Passwords should not be reviewed due to privacy and security policies. Logs should be checked, but reviewing actual passwords is a security violation.

IIA GTAG 9: Identity and Access Management - Covers password controls and user authentication.

IIA Practice Guide: Auditing IT Security Controls - Recommends reviewing password policies as a key security measure.

Step-by-Step Explanation: IIA References for Validation: Thus, B is the correct answer because reviewing password policies and user lists is essential for auditing logical access controls.

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### NEW QUESTION: 212

在一次銀行分行例行審計中，口部稽核部門發現該分行唯一的保全人員只是兼職。首席審計執行長 (CAE) 認為，一旦發生搶劫，這會增加財口和生命損失的風險。分行保全經理告知 CAE，由於分行距離警察局較近，因此無需安排全職保全。然而，鑑於該地區近期搶劫案頻發，CAE 認為這構成不可接受的風險。下列何者是 CAE 下一步最適合的因應措施？

- A. 立即向董事會報告問題，以確保及時採取糾正措施解決風險
- B. 繼續與安全經理討論，直到他被口服並同意加強分支機構的安全
- C. 在審計工作底稿中記錄安全經理接受風險的決定
- D. 將問題上報給銀行首席安全官，以確定風險的可接受性

**Answer: D (LEAVE A REPLY)**

When the CAE disagrees with local management's acceptance of a risk, the next step is to escalate the issue to higher management responsible for the risk—in this case, the bank's chief security officer. If senior management also accepts the risk and the CAE still considers it unacceptable, the matter should then be reported to the board.

Option A (direct to the board) skips the escalation chain. Option B is ineffective if the security manager has already decided. Option C alone does not address the CAE's responsibility to escalate unacceptable risks.

Reference:

IIA Standards - Standard 2600: Communicating the Acceptance of Risks.

**NEW QUESTION: 213**

下列哪一個實例準確地描述了大數據治理的職責？

- A. 管理階層必須確保資訊儲存系統得到適當定義，並且更新關鍵資料元素的流程清晰。
- B. 外部稽核員必須確保定期監控和維護分析模型。
- C. 董事會必須圍繞資料品質維度實施控制，以確保其有效。
- D. 內部稽核師必須確保資料的品質和安全性，並高度關注風險最高的資料元素。

**Answer: A (LEAVE A REPLY)**

In the context of big data governance, the responsibilities of various stakeholders are delineated as follows:

A). Management's Responsibilities:

Management holds the primary responsibility for establishing and maintaining effective data governance frameworks. This includes ensuring that information storage systems are appropriately defined and that processes for updating critical data elements are clear and well-documented. Such measures are essential to maintain data integrity, availability, and confidentiality. The Institute of Internal Auditors (IIA) emphasizes that management is accountable for the design and implementation of data governance structures, policies, and procedures. These structures should encompass data storage solutions and the mechanisms for updating and managing critical data elements.

The Institute of Internal Auditors

B). External Auditors' Responsibilities:

External auditors are tasked with providing independent assurance on the effectiveness of an organization's financial reporting and related controls. While they may consider the implications of big data on financial reporting, their primary focus is not on the periodic monitoring and maintenance of analytical models. Instead, this responsibility typically falls under management or specialized internal functions. The IIA outlines that external auditors assess the overall control environment but do not directly manage or maintain analytical models.

C). The Board's Responsibilities:

The board of directors provides oversight and strategic direction for the organization's data governance initiatives. However, the implementation of specific controls around data

quality dimensions is generally delegated to management. The board ensures that appropriate governance structures are in place and that management is effectively addressing data quality and governance issues. According to the IIA, the board's role is to oversee the data governance framework, ensuring that management has implemented effective controls and processes.

The Institute of Internal Auditors

D). Internal Auditors' Responsibilities:

Internal auditors provide independent assurance on the effectiveness of governance, risk management, and control processes, including those related to data quality and security. While they assess and report on the adequacy of controls over data, the responsibility for ensuring data quality and security rests with management. The IIA states that internal auditors evaluate the effectiveness of data governance practices but do not hold primary responsibility for data quality and security.

The Institute of Internal Auditors

In summary, option A accurately reflects management's responsibility in big data governance, aligning with the IIA's guidelines on data governance roles and responsibilities.

#### **NEW QUESTION: 214**

下列哪一項 IT 相關活動最常由第二道防線執行？

- A. 阻止未經授權的流量。
- B. 加密資料。
- C. 檢討災難復原測試結果。
- D. 提供獨立的 IT 安全評估。

**Answer: C (LEAVE A REPLY)**

Comprehensive and Detailed In-Depth Explanation:

The Three Lines of Defense Model classifies risk management roles as follows:

First Line of Defense: Operational management responsible for risk controls (e.g., blocking unauthorized traffic, encrypting data).

Second Line of Defense: Risk management and compliance functions that monitor and assess the effectiveness of first-line controls (e.g., reviewing disaster recovery test results).

Third Line of Defense: Independent audit functions providing assurance (e.g., conducting security assessments).

Option C (Reviewing disaster recovery test results) aligns with the second line of defense because it involves oversight and evaluation of IT controls rather than direct execution.

Reference: IIA Three Lines Model - Risk Management

#### **NEW QUESTION: 215**

一位口部稽核師正在審口一家面臨預算限制的電子商務公司的銷售和收款流程。審計師發現會計未能及時對現金收款進行對帳。審計師認定，問題出在客口支付入口網站和會計系統介

面流程中的時間錯誤。目前的客口支付入口網站是近期部署的，用於替換原有系統。財務經理負責管理客口支付入口網站。下列哪一項建議最適合解決此缺陷的根本原因？

- A. 鑑於預算限制，會計應考慮採用手動解決方法，以便及時將未過帳的交易納入會計系統
- B. 管理階層應該考慮投資新的客口支付入口網站，因為現有入口網站無法與會計系統準確對接
- C. 財務經理應與 IT 部門和客口支付入口網站的供應商合作，修正介面錯誤
- D. 會計應將現金收款與客口付款記錄進行核對，並及時調口異常情況

**Answer: (SHOW ANSWER)**

The root cause is the system interface errors between the customer payments portal and the accounting system. The most appropriate recommendation is for the finance manager to collaborate with IT and the system vendor to correct the interfacing issue.

Option A (manual workaround) is temporary and inefficient. Option B (new portal) is costly and unnecessary when the existing one can be fixed. Option D addresses symptoms but not the root cause.

Reference:

IIA Standards - Standard 2130: Control; GTAG - Business and IT Alignment.

### **NEW QUESTION: 216**

根據 IIA IT 指南。下列哪一項有關資訊安全的活動最有可能是直線管理階層（而非執行管理階層、口部稽核員或董事會）的責任？

- A. 檢口並監控安全控制。
- B. 專用足口的安全資源。
- C. 對安全功能進行監督。
- D. 評估資訊控制環境。

**Answer: A (LEAVE A REPLY)**

\* Understanding Information Security Responsibilities:

\* Executive management sets the overall strategy and ensures resources are allocated for information security.

\* Internal auditors provide independent assurance on security effectiveness.

\* The board provides oversight and ensures that security risks are managed appropriately.

\* Line management is responsible for day-to-day operations, including the review and monitoring of security controls to ensure compliance with security policies.

\* Why Reviewing and Monitoring Security Controls is a Line Management Function:

\* Line management directly oversees operational security measures, ensuring that established controls are functioning effectively.

\* They address security gaps, enforce security policies, and report issues to senior management when necessary.

\* This aligns with IIA Standard 2120 - Risk Management, which requires management to implement and monitor risk mitigation controls.

\* Why Other Options Are Incorrect:

- \* B. Dedicate sufficient security resources: This is the responsibility of executive management, as they control resource allocation.
  - \* C. Provide oversight to the security function: The board and executive management provide oversight, not line management.
  - \* D. Assess information control environments: Internal auditors assess control environments, ensuring compliance and effectiveness.
  - \* IIA Standards and References:
    - \* IIA Standard 2110 - Governance: Emphasizes the board's role in overseeing security.
    - \* IIA Standard 2120 - Risk Management: States that management must monitor security risks.
    - \* IIA GTAG (Global Technology Audit Guide) on Information Security (2016): Outlines that line management is responsible for monitoring security controls on a daily basis.
- Thus, the correct answer is A: Review and monitor security controls.

### NEW QUESTION: 217

一位大型零售客戶提出以每單位7美元的特價購買10,000台。製造商通常以每單位10美元的價格出售，變動製造成本為每單位5美元，固定製造成本為每單位3美元。為了使製造商接受報價，下列哪一個假設需要成立？

- A. 固定和變動製造成本低於特價銷售價格。
- B. 製造商無需擴大生口設施的容量即可完成訂單。
- C. 接受此優惠的相關成本可以透過銷售其他產品來吸收。
- D. 製造商的生口設施目前正在滿載運作。

**Answer: B (LEAVE A REPLY)**

When evaluating a special order, the manufacturer must determine if accepting it will be profitable without disrupting normal operations. The key consideration is whether the company has spare production capacity to handle the order without increasing fixed costs. Correct Answer (B - The Manufacturer Can Fulfill the Order Without Expanding Production Facilities) Fixed costs (\$3 per unit) are already incurred and will not change if the order is accepted.

The special price (\$7 per unit) covers the variable costs (\$5 per unit), contributing \$2 per unit to profit.

If the manufacturer has excess production capacity, the order is profitable.

The IIA Practice Guide: Auditing Financial Performance emphasizes that special order decisions should be based on incremental cost analysis, ensuring no need for capacity expansion.

Why Other Options Are Incorrect:

Option A (Fixed and Variable Manufacturing Costs Are Less Than the Special Offer Selling Price):

Fixed costs should not be considered in short-term pricing decisions if they are already incurred.

Option C (Costs Related to Accepting This Offer Can Be Absorbed Through the Sale of Other Products):

The decision should be based on whether the order is profitable on its own, not relying on other products.

Option D (The Manufacturer's Production Facilities Are Operating at Full Capacity):

If the company is at full capacity, accepting the order would require sacrificing existing sales or expanding capacity, which increases costs.

IIA Practice Guide: Auditing Financial Performance - Discusses cost analysis for special pricing decisions.

IIA GTAG 13: Business Performance - Covers incremental cost and profitability analysis in pricing decisions.

Step-by-Step Explanation: IIA References for Validation: Thus, B is the correct answer because accepting the order is only profitable if the manufacturer has excess capacity.

### **NEW QUESTION: 218**

下列何者是□部稽核師出於探索性目的應用資料探勘技術的範例？

- A. □部稽核師執行調節程序以支援財務報告的外部審計。
- B. □部稽核師執行以系統為中心的分析，以檢視相關控制措施
- C. □部稽核師進行風險評估，以確定潛在的稽核主題，作為年度□部稽核計畫的輸入
- D. □部稽核師測試 IT 一般控制的營運效能與設計

**Answer: (SHOW ANSWER)**

Data Mining for Exploratory Purposes:

Exploratory data mining involves analyzing large datasets to identify trends, patterns, and risks before conducting specific audits.

Internal auditors use data mining to assess risks and determine potential audit subjects, making it a key input in audit planning.

Aligns with IIA Practice Guide on Data Analytics:

Exploratory analysis helps auditors prioritize areas with high-risk indicators.

Supports IIA Standard 2010 - Planning, which requires risk-based audit planning.

A). Internal auditors perform reconciliation procedures to support an external audit of financial reporting.

(Incorrect)

Reconciliation is a procedural task, not an exploratory data mining activity.

Supports external audit rather than internal audit's strategic risk assessment role.

B). Internal auditors perform a systems-focused analysis to review relevant controls.

(Incorrect) This relates more to evaluating control effectiveness rather than exploratory data mining.

Does not directly contribute to identifying new audit areas.

D). Internal auditors test IT general controls with regard to operating effectiveness versus design. (Incorrect) Testing IT general controls is a structured evaluation, not an exploratory data mining technique.

Exploratory data mining is used to identify risks before formal testing occurs.

Explanation of Answer Choice C (Correct Answer):Explanation of Incorrect

Answers:Conclusion:The best example of exploratory data mining by internal auditors is risk assessment for audit planning (Option C).

IIA References:

IIA Standard 2010 - Planning

IIA Practice Guide: Data Analytics

### NEW QUESTION: 219

專案主管負責準備最終專案溝通文件以供發布。由於首席審計執行官 (CAE) 休假，專案主管被授權將最終專案溝通文件分發給所有相關方。誰應該對最終專案溝通文件負責？

- A. 專案主管
- B. 首席審計執行官
- C. 董事會
- D. 口部稽核團隊

**Answer: (SHOW ANSWER)**

The CAE is ultimately accountable for all final engagement communications, even if dissemination is delegated to others. The Standards hold the CAE responsible for ensuring that reports are accurate, objective, clear, concise, constructive, complete, and timely.

Options A and D (supervisor or team) may assist but do not hold accountability. Option C (the board) receives reports but is not responsible for them.

Reference:

IIA Standards - Standard 2400: Communicating Results.

### NEW QUESTION: 220

相關成本的概念如何幫助管理階層進行行為分析？

- A. 解釋了成本和收入在相關範圍口呈線性關係的假設
- B. 它使管理層能口計算生口和銷售的最小單位數量，而不會造成損失。
- C. 它使管理層能口預測業務決策的變化將如何影響設備折舊等成本
- D. 它使管理層能口做出業務決策，因為它解釋了給定行動方案將口生的成本

**Answer: D (LEAVE A REPLY)**

Relevant cost refers to costs that will change depending on a specific business decision. It is crucial for decision-making as it helps management assess the financial impact of alternatives.

Relevant costs focus on future costs that differ between decision alternatives.

They help management analyze how different choices impact profitability.

This supports decision-making in areas such as pricing, outsourcing, and product discontinuation.

A). It explains the assumption that both costs and revenues are linear through the relevant range # Incorrect.

While linear cost behavior is often assumed, it is not the primary purpose of relevant cost analysis.

B). It enables management to calculate a minimum number of units to produce and sell without having to incur a loss # Incorrect. This describes break-even analysis, not relevant cost analysis.

C). It enables management to predict how costs such as the depreciation of equipment will be affected by a change in business decisions # Incorrect. Depreciation is a sunk cost and is not considered relevant for decision-making.

The IIA's Practice Guide: Financial Decision-Making and Internal Audit's Role outlines how relevant cost analysis aids business strategy.

International Professional Practices Framework (IPPF) Standard 2120 states that internal auditors should assess management's cost-analysis techniques.

Managerial Accounting Concepts (by IMA and COSO) emphasize relevant costs in strategic decision-making.

Why Option D is Correct? Explanation of the Other Options: IIA References & Best Practices: Thus, the correct answer is D. It enables management to make business decisions, as it explains the cost that will be incurred for a given course of action.

#### **NEW QUESTION: 221**

就資料分析過程而言，下列何者最能描述清理和標準化資料的口部稽核師的目的？

- A. 審計員消除了重複訊息
- B. 審計員組織資料以盡量減少無用資訊
- C. 稽核員確保發現並處理異常情況，使資料可用於特定目的
- D. 稽核員確保資料欄位一致，且資料可用於特定目的

**Answer: D (LEAVE A REPLY)**

Reference: IIA Business Knowledge for Internal Auditing, Data Preparation section.

#### **NEW QUESTION: 222**

下列哪一項是與系統使用的授權控制相關的問題？

- A. 使用者只能看到系統中的某些螢幕。
- B. 使用者經常提出密碼更改要求。
- C. 使用者輸入不正確的密碼並被拒口系統訪問
- D. 允許所有使用者統一存取系統。

**Answer: D (LEAVE A REPLY)**

Authorization controls ensure that users have appropriate access levels based on their roles and responsibilities. The primary concern arises when all users have uniform access, as it violates the principle of least privilege (PoLP) and increases the risk of unauthorized access and data breaches.

(A) Users can only see certain screens in the system.

Incorrect. This is a good security practice, as it limits user access based on job roles, preventing unauthorized access to sensitive information.

(B) Users are making frequent password change requests.

Incorrect. Frequent password resets might indicate poor password management but are not directly related to authorization controls.

(C) Users input incorrect passwords and get denied system access.

Incorrect. This indicates authentication issues, not an authorization control concern. If users are denied access due to incorrect passwords, the system's authentication mechanisms are working correctly.

(D) Users are all permitted uniform access to the system. #

Correct. Authorization should be role-based, meaning different users should have different levels of access depending on their responsibilities. Uniform access violates security best practices and increases the risk of fraud, data misuse, and compliance violations.

IIA GTAG "Identity and Access Management" emphasizes that authorization controls should be based on job functions to prevent unnecessary exposure to sensitive data.

IIA Standard 2120 - Risk Management highlights the importance of access control policies to mitigate cybersecurity risks.

IIA GTAG - "Identity and Access Management"

IIA Standard 2120 - Risk Management

COBIT Framework - Access Control and Identity Management

Analysis of Answer Choices: IIA References: Thus, the correct answer is D, as uniform access across all users is a major security concern in authorization control.

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