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## **問題集**

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**Exam** : **IIA-CCSA**

**Title** : Certification in Control  
Self-Assessment

**Version** : Demo

1.A methodology that can be used by managers and internal auditors to assess the adequacy of an organization's risk management and control processes is called:

- A. Control self-assessment
- B. Control certifications
- C. Managerial control
- D. Risk control

**Answer: A**

2.Which of the following is NOT the purpose of an organization that uses self-assessment to have a formal, documented process that allows management and work teams to participate in a structured manner?

- A. Identifying risk factors and significant exposures.
- B. Accessing the control processes that do not mitigate or manage those risks.
- C. Developing action plans to reduce risks to acceptable levels.
- D. Determining the likelihood of, or assisting in, the achievement of business objectives.

**Answer: B**

3.The purpose of Control self-assessment is:

- A. to make analysis through interviews
- B. to find report issued by auditors
- C. through which internal control effectiveness is examined and assessed
- D. to focus on policies and procedures that are strategy compliance

**Answer: C**

4.Which of the following is Correct?

- A. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations.
- B. Take guidelines to analyst conflicts of internal auditing.
- C. Required orientation and continuing education regarding audits.
- D. Assets are safeguards for internal audits.

**Answer: A**

5.Principles relevant to profession of internal auditing and rules of conduct that describe their behaviors are the components of:

- A. Auditing Reviews
- B. Internal Auditing Profession
- C. Auditing Standards
- D. Institute of Internal Auditors

**Answer: D**

6.Internal auditors have which following four principles to uphold and apply.

- A. Integrity, Objectivity, Control and Confidentiality
- B. Integrity, Objectivity, Confidentiality and Competency
- C. Reliability, Objectivity, Timeliness and Competency

D. Integrity, Objectivity, Discretion and Expertise

**Answer: B**

7. When internal auditors establish trust and thus provide the basis for reliance on their judgment, this refers to:

- A. Veracity
- B. Authenticity
- C. Integrity
- D. Accuracy

**Answer: C**

8. Competency refers to:

- A. External auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.
- B. Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.
- C. Reduce or prevent manufacturing defects
- D. Provide information about the process capability and maturity with standards.

**Answer: B**

9. Which of the following is NOT the rule of integrity?

- A. Perform duty with honesty and responsibility.
- B. Observe law and make disclosures expected by law.
- C. Knowingly engage in acts that are discreditable to the organization.
- D. Respect to and contribute to the legitimate objectives of the organization.

**Answer: C**

10. To disclose all material facts known to internal auditors that if not disclosed, may distort the reporting of activities under review, this is one of the rules of:

- A. Objectivity
- B. Integrity
- C. Confidentiality
- D. Expert judgment

**Answer: A**

11. The entire objectives-risks-controls infrastructures of an organization are subject to greater monitoring and continuous improvements due to:

- A. Accountability for control
- B. Measuring methodology
- C. Evaluation methodology
- D. Self-assessment methodology

**Answer: D**

12. Which of the following is correct?

- A. Internal audit can focus on validating the evaluation conclusions produced by controlself assessment.
- B. controlling can focus on validating the evaluation conclusions produced by controlself assessment.
- C. Internal audit can focus on resource and budgetary produced by control-self assessment.
- D. Internal audit can focus on better risk assessment produced by control-self assessment.

**Answer: A**

13.Which of the following is Correct?

- A. In traditional approach, reporting was done by work teams and in control selfassessment approach it is done by auditors.
- B. In traditional approach, reporting was done by auditors and in control self-assessment approach it is done by work teams.
- C. In traditional approach, setting business objectives were done by auditors and in control self-assessment approach it is done by management.
- D. In traditional approach, accessing risks were done by auditors and in control selfassessment approach it is also done by auditors.

**Answer: B**

14.In traditional approach, evaluating risks and controls were done by auditors and in control self-assessment approach it is done by work teams.

- A. True
- B. False

**Answer: A**

15.In traditional approach, objectives used were of management's and in control selfassessment approach it is of work teams'.

- A. True
- B. False

**Answer: B**

16.A process affected by an entity's board of directors, management and other personnel designed to provide reasonable assurance regarding the achievement of objectives is called:

- A. Control location
- B. Control activities
- C. Internal control
- D. External control

**Answer: C**

17.Operations control is related to the:

- A. Effective and efficiency use of the entity's cost.
- B. Effective and efficiency use of the entity's space.
- C. Effective and efficiency use of the entity's time.
- D. Effective and efficiency use of the entity's resources.

**Answer: D**

18. \_\_\_\_\_ is relating to the entity's fulfillment with applicable laws and regulations.

- A. Compliance control
- B. Efficiency control
- C. Timeliness control
- D. Law enforcement

**Answer: A**

19. Who identified internal control components including Control environment, Information & communication, risk assessment, control activities and Monitoring?

- A. The American Institute of Standards (AIS)
- B. The American Institute of Certified Professional Accountants (AICPA)
- C. The American Institute of Certified Control (AICC)
- D. The American Institute of Professional Studies (AIPS)

**Answer: B**