

考試編碼: IIA-CCSA

**考試名稱: Certification in
Control Self-Assessment**

版本: Demo

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 7

When internal auditors establishes trust and thus provides the basis for reliance on their judgment, this refers to:

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

Answer: C

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 10

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

- A. Objectivity
- B. Integrity

- C. Confidentiality
- D. Expert judgment

Answer: A

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 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

QUESTION NO: 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