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Exam : **IIA-CIA-Part2-JPN**

Title : **Practice of Internal Auditing
(IIA-CIA-Part2日本語版)**

Vendor : **IIA**

Version : **DEMO**

QUESTION NO: 1

監査ツールとしてのフローチャートの使用に関する正しい記述はどれですか？

- A. フローチャートは通常、リスクおよびコントロールマトリックスによって提供される情報をサポートするのに適していません。
- B. フローチャートは、プロセスの設計と操作についてより詳細な情報を提供できるため、説明よりも好まれます。
- C. フローチャートは線形プロセスフローに最適ですが、プロセスに関連するすべてのリスクに対処することはできません。
- D. フローチャートはプロセスのステップを説明しますが、プロセスの設計を適切に評価するために必要なレベルの詳細を提供することはできません。

Answer: C

Explanation:

Flowcharts are particularly effective for visualizing linear processes, as they clearly depict the sequence of steps, decision points, and flow of information. However, while they provide a useful representation of the process, they may not capture all risks, particularly those that are non-linear or involve complex interactions that are not easily represented in a flowchart format.

IIA References:

* IIA Standard 2320: Analysis and Evaluation requires internal auditors to evaluate the design and implementation of processes. Flowcharts can help auditors visualize and understand process flows but may need to be supplemented with other tools (e.g., risk and control matrices) to capture the full range of risks.

* The Practice Guide on Process Mapping indicates that flowcharts are valuable for mapping linear processes but should be used in conjunction with other tools when evaluating complex or non-linear processes.

QUESTION NO: 2

保証業務中に適切な専門的注意が適用されていることを最もよく示している記述はどれですか。

- A. エンゲージメントにより、不規則性および非準拠のインスタンスが検出されました。
- B. 監査レビューにおいて、監査責任者は重要なコメントをしませんでした。
- C. 監査手順は体系的に計画、実行、文書化されました。
- D. エンゲージメント目標は、エンゲージメントクライアントを支援するために設計されました。

Answer: C

Explanation:

* Introduction:

* Due professional care requires auditors to plan, execute, and document their work meticulously, ensuring that their findings and conclusions are based on a thorough and objective assessment.

* Application of Due Professional Care:

- * It involves following a structured approach to audit engagements to ensure that all necessary steps are taken to gather sufficient and appropriate evidence.
 - * Options Analysis:
 - * Option A: Detecting irregularities and noncompliance instances are outcomes of the engagement but do not inherently demonstrate due professional care.
 - * Option B: Lack of significant comments from the supervisor suggests quality but does not demonstrate the systematic approach needed for due professional care.
 - * Option C: Systematically planning, executing, and documenting audit procedures directly reflects the auditor's adherence to due professional care principles.
 - * Option D: While important, designing engagement objectives to assist the client does not cover the comprehensive nature of due professional care.
 - * Conclusion:
 - * The best demonstration of due professional care during an assurance engagement is the systematic planning, execution, and documentation of audit procedures.
- Internal Audit Standards and Practice Guides

QUESTION NO: 3

内部監査部門の監査計画には、組織のサイバーセキュリティプロトコルの保証業務が含まれています。しかし、当該業務の実施を任された監査責任者は、サイバーセキュリティの能力を有する内部監査員が近々休暇を取り、他の業務に携わっていることを知りました。これらの監査員は、サイバーセキュリティ業務に参加できません。監査責任者が取るべき適切な対応は、次のうちどれでしょうか。

A. 有能な監査人を直ちに再割り当てします。

B.

有能なリソースが不足しているため、サイバーセキュリティの取り組みを実行できないことを取締役会に通知します。

C.

関連する能力を備えた内部監査人が不足しているため、サイバーセキュリティの取り組みを一時停止します。

D.

サイバーセキュリティの取り組みに関連する適切な行動については、最高監査責任者に助言を求めます。

Answer: D

Explanation:

Comprehensive and Detailed Explanation:

Per IIA Standard 1210 - Proficiency, engagements must be performed by auditors with the necessary skills. If resources are not available, the engagement supervisor cannot unilaterally suspend or reassign staff without CAE input. The appropriate action is to escalate the issue to the CAE (D), who has authority to adjust the audit plan, bring in external expertise, or reallocate resources. Option A may not be feasible due to scheduling conflicts. Options B and C prematurely halt the engagement, which undermines assurance delivery. The CAE is responsible for ensuring resource adequacy (per Standard 2030 - Resource Management). Therefore, the engagement supervisor must seek guidance from the CAE.

QUESTION NO: 4

内部監査人がリスクとコントロールのマトリックスを開発するのに最も効果的なのは、通常、監査業務のどの段階ですか？

- A. 監査テストの結果を要約する準備をするとき。
- B. サンプル選択時に、サンプリング方法を決定します。
- C. フィールドワークの開始時に、年間監査計画の策定の一環として行います。
- D. 計画時に、エンゲージメント作業プログラムの開発を支援します。

Answer: D

Explanation:

The most effective time for an internal auditor to develop a risk and control matrix is during the planning phase of an audit engagement. This matrix helps in identifying the key risks and the controls in place to mitigate those risks, which is crucial for developing a focused and effective engagement work program.

IIA References:

* IIA Standard 2201: Planning Considerations requires internal auditors to consider significant risks and controls when planning the engagement. Developing a risk and control matrix at this stage ensures that the audit work is appropriately targeted at the most critical areas.

* The Practice Guide on Risk Assessment advises that creating a risk and control matrix during planning helps in structuring the audit to address identified risks effectively.

QUESTION NO: 5

内部監査人は、保証業務の計画段階で主要なリスクを特定および評価する際に、どこに注意を向けるべきですか？

- A. サンプリングのリスク。
- B. 監査リスク。
- C. 残存リスク。
- D. 固有のリスク

Answer: D

Explanation:

During the planning stage of an assurance engagement, internal auditors should focus their attention on identifying and assessing inherent risks. Inherent risk is the risk of a material misstatement or noncompliance due to error or fraud that could occur before any controls are applied. Understanding inherent risk is crucial as it helps auditors identify areas that may need more extensive testing and ensures that audit resources are appropriately allocated to the highest risk areas.

The Institute of Internal Auditors (IIA) Practice Guide: Assessing the Adequacy of Risk Management Using ISO 31000 IIA Standard 2010 - Planning

QUESTION NO: 6

上級内部監査人は、ビジネス オペレーション チーム内のオペレーション マネージャーの役割に昇進する前に、2年間、内部監査活動に採用されます。このシナリオで人員配置が使用されているのはいつですか？

- A. コンピテンシーの到来
- B. キャリアモデル

- C. 回転モデル
- D. コソーシング契約

Answer: C

Explanation:

The rotational model refers to a staffing arrangement where employees, such as internal auditors, are rotated into different roles within the organization, often for a fixed period. In this scenario, a senior internal auditor is hired within the internal audit activity for two years before transitioning to an operations manager role. This model helps in developing a deeper understanding of the organization, broadening skill sets, and fostering cross-functional expertise. It benefits both the internal audit activity and the broader organization by facilitating knowledge transfer and career development.

The Institute of Internal Auditors (IIA) Practice Guide on "Implementing a Rotational Internal Audit Program

"

IIA Standard 1210 - Proficiency: "Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities."

QUESTION NO: 7

次の内部監査活動の人員配置モデルのうち、監査人が常に新人で研修中であるという欠点があるのはどれですか。

- A. キャリアモデル。
- B. コンピテンスモデルの中心。
- C. 回転モデル。
- D. ハイブリッドモデル。

Answer: C

Explanation:

Understanding Staffing Models: Internal audit activity staffing models vary in structure and approach, each with its advantages and disadvantages. The rotational model involves assigning employees from various departments to the internal audit activity for a fixed period before they rotate back to their original or new roles within the organization.

Rotational Model Disadvantages:

- * Continuous Training: A key disadvantage of the rotational model is that auditors are often new and in training. This model means that there is a constant influx of new staff who may lack extensive audit experience, requiring continuous training and development efforts.
- * Consistency and Expertise: This can impact the consistency and depth of audit expertise within the internal audit activity, as the auditors are frequently changing.

Comparison with Other Models:

- * Career Model: Auditors build long-term careers within the internal audit activity, leading to high levels of expertise and consistency.
- * Center of Competence Model: This model involves a centralized team of audit professionals who provide specialized audit services across the organization, ensuring high levels of competence.
- * Hybrid Model: Combines elements of multiple models to balance the benefits and mitigate the drawbacks of each approach.

References:

* The rotational model 's major drawback of auditors always being new and in training highlights the challenges in maintaining a stable and highly skilled audit team. Continuous training efforts are required to ensure the effectiveness of this staffing model.

QUESTION NO: 8

内部監査員がフィールドワーク中に観察した場合、次の活動のうち、最高監査責任者に正式に伝達するのに最も重要でないものはどれですか？

- A. 人の健康や安全を脅かす行為。
- B. 一方に有利になり、他方に不利益を与える行為。
- C. 環境を破壊し、または悪影響を及ぼす行為。
- D. 組織内の不適切な活動を隠蔽する行為。

Answer: B

Explanation:

In the context of internal auditing, activities that pose immediate and significant risks to health, safety, the environment, or that conceal inappropriate activities within an organization are of high importance and typically require formal communication to the chief audit executive (CAE). These activities could have severe legal, financial, and reputational consequences for the organization. While acts that favor one party to the detriment of another are concerning and may indicate ethical or procedural issues, they are generally considered less critical compared to the other options, as they do not necessarily imply immediate and severe risks to individuals or the organization as a whole.

The Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2060: Reporting to Senior Management and the Board.

IIA Practice Guide on Communicating Unacceptable Risk.

QUESTION NO: 9

内部監査人が契約の適切な承認をテストし、サンプルで発見された逸脱率が許容逸脱率に等しいことを発見しました。内部監査人がこの結果に基づいて下す最も適切な結論は、次のうちどれですか？

- A. 内部監査人は、経営陣が私が指定した統制に過度に依存している可能性がある」と結論付けています
- B. 内部監査人は、指定された統制が実際よりも効果的であると結論付けています。
- C. 内部監査人は、指定された統制が許容できるほど有効であると結論付けます。
- D. 内部監査人は、指定された統制を評価するために追加のテストが必要であると結論付けます。

Answer: C

Explanation:

When the rate of deviations discovered in the sample equals the tolerable deviation rate, it means that the control is functioning at the level deemed acceptable by the auditor 's predefined criteria. This does not necessarily imply that the control is flawless, but rather that its effectiveness meets the minimum standards set by the audit plan. Therefore, the internal auditor can conclude that the control is acceptably effective, but should also note the

potential need for improvement.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard

2320 - Analysis and Evaluation

COSO Framework - Control Activities

QUESTION NO: 10

フォローアップ中、最高監査責任者 (CAE)

は、重要な問題に関連する内部監査チームの推奨事項について経営陣と話し合っています。経営陣は問題を受け入れましたが、是正措置を講じませんでした。

A. CAE は、リスク許容度ポリシーを再評価して検証する必要があります。

B. CAE は、問題を上級管理職にエスカレートする必要があります。

C. CAE

は、経営陣に対する内部監査チームの推奨事項を繰り返し説明する必要があります。

D. CAE

は、管理者が推奨事項を実装し、次回の予定されたフォローアップ中に問題の状態を確認するためにより多くの時間を与える必要があります。

Answer: B

Explanation:

If management accepts the issue identified by the internal audit team but takes no remedial action, the next step for the chief audit executive (CAE) is to escalate the issue to senior management. This ensures that senior management is aware of the unresolved significant issue and can take appropriate action to address it.

Escalation is a critical step in ensuring that risks are managed effectively and that necessary corrective actions are implemented.

The Institute of Internal Auditors (IIA) Standard 2600

QUESTION NO: 11

内部監査員は、倉庫の在庫記録を確認しているときに、倉庫に保管されている製品の数が驚くほど多いことに気付きました。過去 3

年間、監査員は以前の業務でこの特定の倉庫を何度も訪問しており、倉庫がかなり小さいことを思い出しました。そこで、監査員は倉庫の面積と保管されている製品の記録数を比較することにしました。監査員の行動は次のうちどれの例ですか。

A. 妥当性テストを実行します。

B. 詐欺調査を実施しています。

C. トレンド分析を実施します。

D. 客観性が損なわれた状態で操作しています。

Answer: A

Explanation:

A reasonableness test involves comparing data against logical expectations or constraints to identify anomalies. In this case, the comparison of warehouse size to inventory levels represents a reasonableness test.

Conducting a fraud investigation (Option B) would require stronger evidence of wrongdoing.

Trend analysis (Option C) examines patterns over time, which is not the auditor's approach here. Option D is irrelevant, as the auditor's actions do not impair objectivity.

QUESTION NO: 12

内部監査人は、予備調査の一環として、調達部門向けの内部統制アンケートを準備しています。質問に対する最良の情報源を提供するのは、次のうちどれですか？

- A. 関連する調達法規。
- B. 会社のベンダーのリスト。
- C. 監査期間中の入札のサンプルのレビュー。
- D. 会社の支出とそのカテゴリの概要。

Answer: A

Explanation:

When preparing an internal control questionnaire for the procurement department, referencing relevant procurement laws or regulations ensures that the questions are aligned with the legal and regulatory requirements governing procurement activities. This approach helps to ensure that the questionnaire addresses all necessary compliance issues and identifies potential gaps in the organization ' s procurement processes that could lead to non-compliance.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard
2201 - Planning Considerations

QUESTION NO: 13

次のリスク評価アプローチのうち、組織のさまざまなレベルを代表する作業チームからデータを収集することを伴うものはどれですか？

- A. 調査
- B. 経営陣による分析
- C. ファシリテーション チーム ワークショップ
- D. 加重危険因子

Answer: C

Explanation:

Facilitated team workshops are a risk assessment approach that involves gathering data from work teams representing different levels of an organization. This method encourages collaboration and open discussion among team members, allowing for a comprehensive identification and evaluation of risks from various perspectives within the organization. It helps in capturing a wide range of insights and facilitates consensus on risk priorities, making it a valuable tool for effective risk assessment.

The Institute of Internal Auditors (IIA) Practice Guide on " Risk Assessment in Audit Planning " COSO Enterprise Risk Management Framework

QUESTION NO: 14

国際機関の最高監査責任者は、組織の本部にある財務機能の監査を計画しています。本社の現在の内部監査チームには、エンゲージメントに必要な金融市場の分野の専門知識が不足しています。時間の制約を考慮すると、次のうちどのような場合が最も適切な解決策になりますか？

- A. 金融市場の専門知識を有するエンゲージメント 10 タイ組織の外部監査人を外部委託する
- B. 金融市場の専門知識を持つ追加の内部監査人を雇う。

C. 組織の関連会社の 1

つから、金融市場の分野の専門知識を持つゲスト監査人を招待します。

D. 関与の範囲を、内部監査チームが持つ知識とスキルに限定します。

Answer: C

Explanation:

Given the time constraint and the need for specialized knowledge in financial markets, inviting a guest auditor from one of the organization 's affiliates who has the required expertise is the most appropriate solution. This approach leverages existing internal resources with the necessary skills, which can be more efficient and cost- effective than hiring new staff or outsourcing the engagement. Additionally, it facilitates knowledge sharing and can help build internal audit capacity for future engagements.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 1210 - Proficiency

QUESTION NO: 15

変更管理を成功させるために必要な条件は、次のうちどれですか？

1. 意思決定と必要な行動は迅速に行われます。
2. 組織の伝統が尊重されます。
3. 変更は改善または改革をもたらします。
4. 内部および外部通信が制御されます。

A. 1 と 2

B. 1 と 3

C. 2 と 3

D. 2 と 4

Answer: B

Explanation:

Successful change management requires prompt decision-making and actions, as well as ensuring that changes lead to improvement or reform. Respecting the traditions of the organization and controlling internal and external communications are important, but not as critical to the success of change management as the necessity for timely actions and positive outcomes. References:

* IIA Practice Guide - Change Management: Facilitating Organizational Change

* IIA Standards - 2210: Engagement Objectives

QUESTION NO: 16

IIA

ガイダンスによれば、監査業務目標の策定に先立って実行する必要がある手順はどれですか？

- A. コントロールの識別。**
- B. スコープの確立。**
- C. リスク評価。**
- D. リソースのレビュー。**

Answer: C

Explanation:

According to IIA guidance, risk assessment is a critical step that precedes the development of audit engagement objectives. The risk assessment process helps internal auditors identify the key areas of risk within the organization, which then informs the setting of appropriate objectives for the audit engagement.

* IIA Standard 2201 - Planning Considerations:

* This standard requires internal auditors to consider risk when planning an engagement. The risk assessment process identifies the areas of highest risk, which allows the auditor to focus on the most critical issues during the engagement.

* Role of Risk Assessment:

* By assessing risks, the auditor can determine which processes or controls are most likely to affect the achievement of the organization's objectives. This understanding is essential for setting the audit engagement's objectives, ensuring that they are aligned with the areas of greatest concern.

* IIA Practice Advisory 2210.A1-1:

* The advisory suggests that auditors should use the results of the risk assessment to establish the scope, objectives, and priorities of the engagement. Without this risk assessment, the audit objectives may not fully address the most significant risks.

* Option A (Identification of controls): This typically occurs after the objectives are set, as controls are evaluated based on the identified risks.

* Option B (Scope establishment): The scope is determined after the objectives are set, which are based on the risk assessment.

* Option D (Review of resources): This step is related to the allocation of resources after the objectives and scope are defined.

Detailed Explanation: Why Not Other Options?

QUESTION NO: 17

組織の経営会議において、悪いニュースや重大なリスクを報告した従業員は、あたかもそれらの状況の責任を負わされているかのように扱われます。その結果、従業員は経営陣への悪いニュースの報告をできるだけ先延ばしにする傾向があります。このような文化を改善するために、以下のどの点に取り組むべきでしょうか？

- A. 上部のトーン
- B. リスクの説明責任
- C. リスクリーダーシップ
- D. 倫理規定

Answer: A

Explanation:

The tone at the top refers to the ethical and cultural attitude demonstrated by senior leadership. If employees fear blame for reporting risks, this reflects a poor tone at the top. Changing leadership's attitude to encourage openness, transparency, and a no-blame culture is necessary to improve communication of risks. While accountability, leadership, and ethics matter, the root cause here is the tone at the top.

QUESTION NO: 18

ある組織の最高監査責任者 (CAE)

は、今年のリスクベースの監査計画を完了し、現在のスタッフリソースでは計画のニーズを満たすのに不十分であることを認識しました。CAEはどのような行動を取るべきでしょうか。

A.

利用可能な監査リソースが計画の要件を満たすのに十分になるように、監査計画を修正します。

B. 必要なリソースと関連するリスクについて取締役会と上級管理職に通知します。

C. レビューできない可能性が高い領域を担当するユニットマネージャーに早めに連絡します。

D. 監査計画を完了するために支払われる残業代に関して人事部門から承認を得ます。

Answer: B

Explanation:

Per IIA Standard 2020: Communication and Approval, the CAE must inform senior management and the board if the audit plan cannot be executed as approved due to resource constraints. This allows senior leaders to decide whether to provide additional resources or adjust the plan. Option A would bypass the necessary approval process. Option C shifts responsibility without addressing the root issue, while Option D may not adequately resolve resource constraints.

QUESTION NO: 19

目標管理方式に関して正しい記述は次のうちどれですか。

A. 目標管理は、急速な変化のある組織で最も役立ちます。

B. 目標管理は、厳密に定義されたタスクを持つ機械的な組織で最も役立ちます。

C. 目標管理は、組織が従業員のモチベーションを維持するのに役立ちます。

D. 目標管理は、組織が戦略目標と業務目標を明確に区別するのに役立ちます。

Answer: C

Explanation:

Definition of Management by Objectives (MBO): Management by Objectives is a performance management approach where managers and employees work together to identify, plan, organize, and communicate objectives. This method involves setting clear, measurable goals with defined timelines.

Key Benefits:

* Employee Motivation: MBO aligns individual goals with organizational objectives, fostering a sense of ownership and engagement among employees. By participating in goal-setting, employees are more motivated to achieve these objectives, as they see a direct link between their efforts and organizational success.

* Performance Measurement: Clear objectives allow for effective performance measurement and provide a basis for performance appraisals and feedback.

Comparison with Other Options:

* Rapid Changes: Option A is incorrect because MBO is not necessarily best suited for environments with rapid changes, as it relies on predefined objectives that may quickly become outdated.

* Mechanistic Organizations: Option B is incorrect because MBO is more effective in flexible, dynamic organizations rather than rigid, mechanistic ones.

* Strategic vs. Operational Goals: Option D is incorrect because MBO does not inherently distinguish between strategic and operational goals; it focuses on achieving specific measurable objectives.

References:

* MBO helps in increasing employee motivation by involving them in the goal-setting process and aligning their objectives with the organization's goals, which enhances engagement and performance.

QUESTION NO: 20

組織に大きな影響を与える新しいテクノロジーが出現しているため、最高監査責任者 (CAE) は IT

監査を頻繁に実施したいと考えており、特にこれらの取り組みの質の向上に重点を置いています。CAE が IT

監査の品質を即座に強化し、長期的に維持できるようにするための最も実行可能なソリューションは、次のうちどれですか？

- A. 毎年、内部監査スタッフの別のメンバーを IT 監査会議に派遣し、新しいテクノロジーについて学びます。
- B. 外部の IT 専門家と契約して、IT 監査に関するアドバイスとコンサルティングを提供する
- C. 独立した外部の IT 専門家を雇って、最初の 1 年間は IT 監査を実施する
- D. IT 部門から資格のあるスタッフをゲスト監査役として招待し、IT 監査を主導します。

Answer: D

Explanation:

To immediately enhance and maintain long-term IT audit quality, inviting qualified staff from the IT department to serve as guest auditors is a viable solution. This approach provides immediate access to IT expertise, ensuring high-quality audits. Additionally, it fosters collaboration between the IT and internal audit departments, promotes knowledge transfer, and helps build internal audit staff capabilities over time. This method is both cost-effective and sustainable, compared to contracting external specialists continuously.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard

1210 - Proficiency and Standard 2230 - Engagement Resource Allocation

QUESTION NO: 21

小規模組織の新しく任命された最高監査責任者 (CAE)

は、リソース管理計画を策定しています。CAE

が内部監査活動の集合的知識スキルやその他の能力の詳細を取得するのに最も役立つのは、次のどのアプローチですか？

- A. 内部監査スタッフの文書化されたスキル評価を確認または確立し、監査後の調査から情報を収集します。
- B. 人事部から、すべての内部監査スタッフの職務内容と役職要件を入手します。
- C. 内部監査スタッフの客観的な筆記試験を実施して、コア内部監査能力に関連する知識とスキルを評価します。
- D.

内部監査スタッフに、最新のパフォーマンス評価と監査後のレビューを要約した文書を提出するように要求します。

Answer: A

Explanation:

Conducting a documented skills assessment helps in identifying the existing competencies and any gaps within the internal audit team.

Post-audit surveys can provide feedback on the performance and areas for improvement, which can be used to further refine the skills and competencies of the audit staff (Ref: [16 source])

QUESTION NO: 22

会社の年末在庫評価に含めるべき項目は次のどれですか？

A.

年間を通じて販売された会社商品、船積み込み地点での無料配送、出荷されたがまだ顧客に届いていない商品

B. 会社が購入した商品で、船積み指定地で無料配送され、まだ受け取られていないもの。

C. 企業が顧客向けに販売しようとしている委託商品。

D. 委託販売店で委託販売されている当社商品

Answer: D

Explanation:

Year-end inventory valuation should include all goods owned by the company, regardless of their location.

This includes goods for sale on consignment at a consignment shop, as these items remain the property of the company until sold. Goods sold FOB shipping point and goods purchased FOB destination that have not yet been received are not included, as ownership has transferred or not yet been acquired respectively. Goods on consignment that the company is trying to sell for others are also excluded because the company does not own them

QUESTION NO: 23

エンゲージメントを監督する際に適切なアクティビティは次のうちどれですか？

A.

監査業務の計画段階では、監査人と監査監督者の間で監査作業プログラムについて話し合い、監督者が作業プログラムを承認する必要があります。

B.

現場作業中、作業プログラムの範囲変更は監査人の裁量に委ねられ、作業書類で適切に裏付けられる必要があります。

C.

監査の現場作業と報告段階では、作業の大部分が行われるため、監査業務の監督が最も重要です。

D.

監査人の能力レベルと監査業務の複雑さに応じて、監査人に対して、厳しい監督から監督なしまでのレベルの監督が提供される場合があります。

Answer: A

Explanation:

According to the IIA's Implementation Guide for Standard 2340 - Engagement Supervision¹, one of the activities that the chief audit executive or the designated engagement supervisor should perform is to review and approve the engagement work program before the commencement of fieldwork. The engagement work program should be based on the engagement objectives, scope, and approach, and should reflect the risks and controls identified during the planning phase. The engagement work program should also be discussed with the engagement team to ensure that they understand the tasks and procedures to be performed, and to address any questions or concerns. The engagement supervisor should document the approval of the work program and any subsequent changes in the workpapers.

QUESTION NO: 24

内部監査人は、IT

サポート部門が小規模、中規模、および大規模の顧客に保証されたサービスレベルを満たしているかどうかをテストしています。顧客の規模分類は、組織との年間支出、および顧客が受けるサービスの性質と範囲に基づいています。次のサンプリング手法のうち、このテストで顧客を選択するのに最も適しているのはどれですか？

- A. インターバルサンプリング
- B. クラスタ サンプリング
- C. ストップアンドゴーサンプリング
- D. 層別抽出

Answer: D

Explanation:

Stratified sampling is the most suitable technique for selecting customers for testing the IT support department's success in meeting service levels, as it involves dividing the population into distinct subgroups (strata) based on certain characteristics (in this case, customer size classification based on annual expenditures and service nature). This method ensures that each subgroup is adequately represented in the sample, providing more reliable and relevant results. References:

* The IIA's Global Technology Audit Guide (GTAG) on Data Analysis Technologies.

* The IIA's Practice Guide on Audit Sampling.

QUESTION NO: 25

内部監査人は、保証業務において、ベンチマーク調査を活用し、統制上の不備に関する重要な発見事項を含むステークホルダー向け報告書の作成を支援しました。監査人は以下のスキルのうちどれを発揮しましたか？

- A. 内部監査管理
- B. 紛争交渉。
- C. 批判的思考
- D. 説得と協力

Answer: C

* Benchmarking Research: Utilizing benchmarking research to support the preparation of a report demonstrates the auditor's ability to analyze data, compare performance, and identify control deficiencies.

* Critical Thinking: This skill involves evaluating and interpreting data to make informed

judgments and recommendations, which is essential for identifying significant findings and control deficiencies.

* Application in Auditing: Critical thinking helps auditors assess the effectiveness of controls and develop recommendations based on evidence and comparative analysis.

References:

The role of critical thinking in internal auditing as emphasized by the IIA .

QUESTION NO: 26

次のアクションのうち、組織の新しい買掛金システムが疑わしい請求書の支払い処理を回避するかどうかを判断するために、内部監査人がテストデータを使用することを最もよく表しているのはどれですか？

- A. 修正措置が必要な潜在的な問題がないか、コンピュータープログラムを毎日監視する自動化ツールを作成します。
- B. 内部監査人を支援する自動化されたシステムを使用して、請求用のコンピュータープログラムのリスク分析を自動化する
- C. コンピュータープログラムにツールを組み込み、請求書のレビュープロセスを分析して、支払いを妨げる可能性のある潜在的な問題がないかどうかを調べます。
- D. コンピュータープログラムに請求書を追加して、レビュープロセスの信頼性と有効性、および管理が機能しているかどうかを評価します。

Answer: D

Explanation:

Adding invoices to the computer program to assess the reliability and effectiveness of the review process and whether controls work best describes an internal auditor ' s use of test data. This approach involves introducing test data into the system to evaluate how well the system processes invoices and whether it effectively identifies and prevents questionable invoices from being processed for payment.

IIA Standards: 1220.A2 - Proficiency and Due Professional Care

IIA Practice Guide: Use of Technology in Auditin

QUESTION NO: 27

組織の在庫評価に関して正しい記述は次のうちどれですか？

- A. 在庫に、別の組織宛てに本船渡し条件 (FOB) で輸送中の商品が含まれている場合、評価は不正確になります。
- B. 在庫に他の組織から委託されて受け取った商品が含まれている場合、評価は正しくなります。
- C. 在庫に別の組織から FOB 出荷地点で出荷された輸送中の商品が含まれている場合、評価は不正確になります。
- D. 在庫に他の組織に委託された商品が含まれている場合、評価は正確になります。

Answer: C

Explanation:

Inventory Valuation Principles: Inventory valuation must accurately reflect the ownership of goods. The accounting treatment of inventory in transit depends on the shipping terms, specifically whether it is FOB (Free on Board) shipping point or FOB destination.

FOB Shipping Point:

- * Ownership Transfer: When goods are shipped FOB shipping point, ownership transfers to the buyer as soon as the goods leave the seller ' s premises.
- * Impact on Inventory Valuation: If goods shipped FOB shipping point are in transit at the end of the reporting period, they should be included in the buyer ' s inventory, not the seller ' s.

FOB Destination:

- * Ownership Transfer: When goods are shipped FOB destination, ownership transfers to the buyer only when the goods arrive at the buyer ' s premises.
- * Impact on Inventory Valuation: Goods in transit under FOB destination terms should remain in the seller ' s inventory until they reach the buyer.

Consignment:

- * Goods Received on Consignment: Goods held on consignment should not be included in the inventory of the consignee (the holder) but remain in the inventory of the consignor (the owner).
- * Goods Sent on Consignment: Goods sent out on consignment should still be included in the inventory of the consignor until they are sold by the consignee.

Correct and Incorrect Valuations:

- * Incorrect Valuation (Option C): Including goods in transit shipped FOB shipping point in the seller ' s inventory would be incorrect, as ownership has transferred to the buyer.
- * Correct Valuation (Option D): Including goods sent on consignment in the consignor ' s inventory is correct because ownership has not transferred.

References:

- * Correct inventory valuation practices ensure that goods in transit are properly accounted for based on the shipping terms, thus providing an accurate financial picture of inventory.

QUESTION NO: 28

IIA ガイダンスによると、分析手順に関する次の記述のうち正しいものはどれですか？

- A. 分析手順では、情報を期待値と比較します。
- B. 分析手順は、エンゲージメントの計画フェーズの後に開始されます。
- C. 分析手順により、内部監査員に説明可能な結果が提供されます。
- D. 分析手順は、コンピュータ支援監査手法です。

Answer: A

Explanation:

Analytical Procedures: These procedures involve evaluating financial information by studying plausible relationships among both financial and non-financial data. They help auditors form expectations about account balances or other financial data and then compare actual results to these expectations.

- * Purpose: To identify any unusual or unexpected results that might indicate potential misstatements.

IIA Guidance on Analytical Procedures:

- * Comparison Against Expectations: This is the core aspect of analytical procedures. Auditors develop expectations based on their knowledge of the business, industry trends, historical data, and other relevant factors.
- * Engagement Phases: Analytical procedures can be applied in various phases of an audit, not just after the planning phase.

Other Statements:

* Begin After Planning: Analytical procedures are often used during planning to understand the business and during substantive testing and review phases.

* Explainable Results: While they can provide insights, the primary purpose is not just to explain results but to identify discrepancies.

* Computer-Assisted Techniques: Analytical procedures can be performed manually or with the help of software, but they are not solely defined as computer-assisted techniques.

QUESTION NO: 29

次のうち、最高監査責任者が監査業務後に行う典型的な活動ではないものはどれですか？

- A. フォローアップ活動を上級管理職に報告します。
- B. 残存リスクを評価するためのフォローアップ手順を実施します。
- C. 推奨事項を実装するためのコストを決定します。
- D. 改善の程度を評価します。

Answer: C

Explanation:

The chief audit executive (CAE) typically performs several activities following an audit engagement, including reporting follow-up activities to senior management, implementing follow-up procedures to evaluate residual risk, and evaluating the extent of improvements. These activities are crucial to ensure that audit recommendations are properly addressed and that any residual risks are managed effectively. However, determining the costs of implementing the recommendations is not typically a responsibility of the CAE. This task is usually handled by the management of the area being audited, as they have the detailed operational knowledge necessary to accurately estimate these costs. References:

* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2500 - Monitoring Progress.

* The IIA's Practice Guide on Follow-up Processes.

QUESTION NO: 30

最高監査責任者は、近く行われる上級内部監査員の採用に向けて面接の質問を準備しています。IIAのガイダンスによると、次の属性のうち、不正行為のように見えるインシデントをレビューする際に、候補者がさらに調査する能力を示しているのはどれですか？

- A. 誠実さ。
- B. 柔軟性。
- C. イニシアチブ。
- D. 好奇心。

Answer: D

Explanation:

According to IIA guidance, curiosity is a key attribute that indicates a candidate's ability to probe further when reviewing incidents that have the appearance of misbehavior. Curiosity drives the auditor to ask deeper questions, seek out underlying causes, and thoroughly investigate anomalies. While integrity (Option A), flexibility (Option B), and initiative (Option C) are important qualities for an internal auditor, curiosity specifically relates to the propensity to investigate and uncover the truth behind incidents.

IIA Standard 1200: Proficiency and Due Professional Care.

IIA Practice Guide on Competency Framework for Internal Auditing.

QUESTION NO: 31

次のパフォーマンス指標のうち、最も遅行指標であると考えられるものはどれですか？

- A. 投資収益率
- B. 顧客維持
- C. 従業員満足度
- D. 研究開発費

Answer: A

Explanation:

Lagging indicators measure outcomes after the fact, while leading indicators provide predictive insight.

Return on investment (ROI) is the most lagging because it measures financial performance after investments and operations have already occurred.

* Customer retention (B) and employee satisfaction (C) are more intermediate indicators.

* Cost of R & D (D) is a leading indicator, as it influences future innovation.

Thus, ROI is the most lagging indicator.

QUESTION NO: 32

多国籍企業には、自社製品を他の部門に社内販売する複数の部門があります。社内販売する場合、次の振替価格のどれが組織にとって最善の決定につながるのでしょうか。

- A. フルコスト
- B. 全コストにマークアップを加えたもの。
- C. 製品の市場価格。
- D. 変動費にマークアップを加えたもの。

Answer: C

Explanation:

Using the market price of the product for internal transfer pricing leads to the best decisions for the organization because it reflects the true economic value of the goods or services being transferred. This method promotes efficiency and fairness within the divisions.

* Economic Value: Market price reflects the true economic value, ensuring that the internal transactions are conducted at fair and competitive prices.

* Performance Measurement: It provides a consistent basis for evaluating the performance of different divisions, as they are measured against external market conditions.

* Resource Allocation: Helps in optimal allocation of resources by ensuring that internal transactions are economically justified and comparable to external transactions.

References:

" Management Accounting: Principles and Practices, " which discusses the advantages of using market-based transfer pricing .

QUESTION NO: 33

IIA

ガイダンスによれば、組織内で環境および社会の保護策を実施する主な理由を述べているのは次のどれですか。

- A. トリプルボトムラインレポート機能を有効にします。

- B. リスク評価の実施を容易にするため
- C. 持続可能な開発を達成し、維持する。
- D. 規制およびコンプライアンスの要件を満たすため。

Answer: C

Explanation:

Implementing environmental and social safeguards aligns with the broader organizational goal of achieving sustainable development.

These safeguards ensure that the organization operates in a manner that is environmentally responsible and socially conscious, which is crucial for long-term sustainability

QUESTION NO: 34

内部監査人は、プロセスのすべてのステップと、プロセスの各ステップ間のトランザクション

フローとして取られるパスを示す文書を受け取ります。内部監査人は、エンゲージメント中にこの文書をどのように使用する可能性が最も高いですか？

- A. プロセス管理の妥当性を評価すること。
- B. プロセス管理の有効性の評価を実行する
- C. プロセスのリスクを詳細に評価するため
- D. プロセスの残存リスクの十分性を評価すること。

Answer: B

QUESTION NO: 35

保証業務のフィールドワーク段階で、内部監査人は監査作業プログラムを調整することを決定します。次のうち、監査人がとるべき最も適切な次のステップはどれですか？

- A. 審査中の領域の管理者に必要な追加情報を要求します。
- B. 従事責任者の承認を得る
- C. IT を含む必要なリソースを取得します。仕事を完了するために
- D. スコープの変更について、対象領域の管理者と協議します。

Answer: B

Explanation:

If an internal auditor decides to adjust the audit work program during the fieldwork phase of an assurance engagement, the most appropriate next step is to obtain approval from the engagement supervisor. This ensures that any changes to the scope or procedures are reviewed and sanctioned by the audit management, maintaining the integrity and alignment of the audit objectives.

IIA Standards: 2240 - Engagement Work Program

IIA Practice Guide: Engagement Planning