



Free Questions for IIA-ACCA by certscare

Shared by Torres on 15-04-2024

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Question 1

Question Type: MultipleChoice

An employee frequently uses a personal smart device to send and receive work-related emails. Which of the following controls would be most effective to mitigate security risks related to these transmissions?

Options:

- A- Hardware encryption.
- B- Software encryption
- C- Data encryption.
- D- Authentication.

Answer:

C

Question 2

Question Type: MultipleChoice

Which of the following is classified as a product cost using the variable costing method?

1. Direct labor costs
2. Insurance on a factory.
3. Manufacturing supplies.
4. Packaging and shipping costs

Options:

A- 1 and 2

B- 1 and 3

C- 2 and 4

D- 3 and 4

Answer:

B

Question 3

Question Type: MultipleChoice

Which of the following is a key responsibility of a database administrator?

Options:

- A- Troubleshoot end user problems
- B- Provide production support.
- C- Provide physical security of databases
- D- Maintain database integrity

Answer:

D

Question 4

Question Type: MultipleChoice

Which of the following best demonstrates an organization's ability to recover from a disaster?

Options:

A- Hot site

B- Cold site

C- Redundant data center

D- Regular testing of the disaster plan

Answer:

D

Question 5

Question Type: MultipleChoice

Which of the following statements is true regarding cost-volume-profit analysis?

Options:

A- Contribution margin is the amount remaining from sales revenue after fixed expenses have been deducted.

- B- Breakeven point is the amount of units sold to cover variable costs.
- C- Breakeven occurs when the contribution margin covers fixed costs
- D- Following breakeven, net operating income will increase by the excess of fixed costs less the variable costs per units sold

Answer:

C

Question 6

Question Type: MultipleChoice

If a just-in-time purchasing system is successful in reducing the total inventory costs of a manufacturing company, which of the following combinations of cost changes would be most likely to occur?

Cost Category to Increase	Cost Category to Decrease
1. Purchasing costs	Stockout costs
2. Purchasing costs	Quality costs
3. Quality costs	Ordering costs
4. Stockout costs	Carrying costs

Options:

A- 1

B- 2

C- 3

D- 4

Answer:

D

Question 7

Question Type: MultipleChoice

Which of the following is most important for an internal auditor to check with regard to the database version?

Options:

A- Verify whether the organization uses the most recent database software version

- B-** Verify whether the database software version is supported by the vendor.
- C-** Verify whether the database software version has been recently upgraded
- D-** Verify whether access to database version information is appropriately restricted

Answer:

B

Question 8

Question Type: MultipleChoice

Which of the following cybersecurity-related activities is most likely to be performed by the second line of defense?

Options:

- A-** Deploy intrusion detection systems and conduct penetration testing
- B-** Administer security procedures, training, and testing.
- C-** Monitor incidents, key risk indicators, and remediation
- D-** implement vulnerability management with internal and external scans.

Answer:

D

Question 9

Question Type: MultipleChoice

According to IIA guidance, which of the following is a primary component of a network security strategy?

Options:

- A- Application input controls
- B- Firewall controls.
- C- Transmission encryption controls
- D- Change management controls

Answer:

B

Question 10

Question Type: MultipleChoice

Which of the following principles is shared by both hierarchical and open organizational structures?

1. A superior can delegate the authority to make decisions but cannot delegate the ultimate responsibility for the results of those decisions
2. A supervisor's span of control should not exceed seven subordinates
3. Responsibility should be accompanied by adequate authority
4. Employees at all levels should be empowered to make decisions.

Options:

- A- 1 and 3 only.
- B- 1 and 4 only.
- C- 2 and 3 only
- D- 3 and 4 only.

Answer:

A

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