

IIA

Exam IIA-CCSA

Certification in Control Self-Assessment® (CCSA®)

Version: 6.0

[Total Questions: 270]

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

Question No : 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

Question No : 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

Question No : 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

Question No : 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

Question No : 20

In traditional approach, final report is issued by management and in control selfassessment approach it is issued by work teams’.

- A. True
- B. False

Answer: B

Question No : 21

Which of the following is Correct?

- A. Policy adherence is a progressive approach.
- B. Business focus is traditional approach.
- C. Final report is issued by auditors in control self-assessment approach.
- D. Management develops to enhance control structure guided by the auditors using standards in control self-assessment approach.

Answer: D

Question No : 22

Which of the following is Correct?

- A. People are one of the weakest links in control processes.
- B. Processes are one of the weakest links in control processes.
- C. Products are one of the weakest links in control processes.
- D. Inadequate Planning is one of the weakest links in control processes.

Answer: A

Question No : 23

The policy statement that defines the objectives for and commitment to risk management within the organization's strategic and operational context is called:

- A. Risk management
- B. Enterprise risk management
- C. Strategic risk management
- D. Operational risk management

Answer: B

Question No : 24

New employees, consultants and contractors must receive security awareness training and supporting documentation at the time of employment refers to:

- A. Employee orientation
- B. Confidentiality agreement
- C. Both A & B
- D. Neither A nor B

Answer: C

Question No : 25

Which of the following is correct?

- A. Its difficult that CSA can help audit to focus on high risk issues and concentrate their traditional audit effort there.
- B. CSA can help Inventory to focus on high risk issues and concentrate their traditional inventory effort there.
- C. CSA can help audit to focus on high risk issues and concentrate their advanced audit effort there.
- D. CSA can help audit to focus on high risk issues and concentrate their traditional audit effort there.

Answer: D

Question No : 26

Accurate self-assessment is a realistic evaluation of your strengths and limitations.

- A. True
- B. False

Answer: A

Question No : 27

The four domains of emotional intelligence includes; Self-awareness, Self-management, Social awareness and:

- A. Organizational awareness
- B. Social skill
- C. Achievement Orientation
- D. Initiative

Answer: B

Question No : 28

The ability to manage yourself and your responsibilities is called:

- A. Management awareness
- B. Achievement Orientation
- C. Conscientiousness
- D. Adaptability

Answer: C

Question No : 29

Which of the following is Correct?