

**INTERNAL AUDITING & CONTROLS [MU1] EXAMINATION**  
**December 2011**

**Marks****Time: 4 Hours****Note:**

The questions in this examination test the knowledge, skills, and professional values demonstrated in this course. Marks are given for reasoned and persuasive arguments, and for clarity and impact of presentation. You must provide practical illustrations for the use of concepts and analytical methods in the circumstances described in each question. Read the specific requirements of each question carefully, and ration your time across all questions.

**22****Question 1**

Select the best answer for each of the following unrelated items. Answer each of these items in your examination booklet by giving the number of your choice. For example, if the best answer for item (a) is (1), write (a)(1) in your examination booklet. If more than one answer is given for an item, that item will not be marked. Incorrect answers will be marked as zero. Marks will not be awarded for explanations.

**Note:**

2 marks each

- a. The term *operational auditing* refers to which of the following?
  - 1) Management performance evaluation
  - 2) The auditing of risk management and control processes
  - 3) The auditing of attributes related specifically to effectiveness, efficiency, and economy
  - 4) Compliance auditing on all operations across the organization
- b. Which of the following areas of work are listed in the definition of internal auditing and the Performance Standards for internal auditors?
  - 1) Compliance, risk management, controls, governance
  - 2) Effectiveness, economy, compliance, efficiency
  - 3) Economy, effectiveness, efficiency
  - 4) Risk management, controls, governance
- c. What is another term for residual risk?
  - 1) Inherent risk
  - 2) Current risk
  - 3) Remainder risk
  - 4) Internal control risk
- d. Which of the following is true?
  - 1) An annual audit plan must, at a minimum, cover the total spectrum of an activity selected to be audited.
  - 2) Business acquisition is an activity that is typically included in the long-term audit plan.
  - 3) The risk attribute for each auditable entity does not normally change from year to year.
  - 4) Most of the audits in a short-term audit plan are taken from the long-term audit plan.

*Continued...*

# Mu1 Assignment 2 Guide Cga

**Léo Pomar**



## **Mu1 Assignment 2 Guide Cga:**

## **Mu1 Assignment 2 Guide Cga** Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the power of words has be more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such could be the essence of the book **Mu1 Assignment 2 Guide Cga**, a literary masterpiece that delves deep into the significance of words and their effect on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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