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| جامعــــة فيــلادلفيـــا | **Philadelphia University** |
| قسم المحاسبة | **Department of Accounting** |

First quiz / Internal audit

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| 1. | **The IIA’s definition of internal auditing emphasizes the effectiveness of which of the following?** | | |
| A. | Value, cost, and benefit propositions. | B. | Inherent risk, residual risk, and total risk. |
| C. | Risk management, control, and governance processes. | D. | Purpose, nature, and scope of work. |
| 2. | **Which of the following adds value to the others?** | | |
| A. | Governance processes. | B. | Risk management processes. |
| C. | Internal audit activities. | D. | Control processes. |
| 3. | **Picking 250 checks from a population of 1000 checks randomly, the interval for this case is:** | | |
| A. | 0.25 | B. | 4 |
| C. | 25% | D. | None of the above |
| 4. | **Picking 200 checks from a population of 2000 checks randomly, the internal auditor can pick up which of the following:** | | |
| A. | 8 | B. | 11 |
| C. | 12 | D. | All choices |
| 5. | **According to the IIA’s Organizational Independence *Standard*, which of the following is not a part of functional reporting to the board?** | | |
| A. | a. Audit charter. | B. | b. Audit risk assessment. |
| C. | c. Audit budgets. | D. | d. Audit plan. |