

2007年国际内审师CIA考试大纲三 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/294/2021_2022_2007_E5_B9_B4_E5_9B_BD_c67_294038.htm Part Business Analysis and

Information Technology 第三部分：经营分析和信息技术 A .

Business Processes (15 25 percent) 经营过程 (1525%)

1.Quality management (e.g. , TQM) (Awareness Level) 质量管理 (例如，全面质量管理) (要求了解) 2.The

International Organization for Standardization (ISO) framework (Awareness Level) 国际标准化组织框架 (要求了解)

3.Forecasting (Awareness Level) 预测 (要求了解) 4.Project

management techniques (Proficiency Level) 项目管理技术 (要求熟练掌握) 5.Business process analysis (e.g. , workflow

analysis and bottleneck management , theory of constraints)

(Proficiency Level) 经营过程分析 (例如，工作流程分析和瓶颈管理，约束理论) (要求熟练掌握) 6.Inventory

management techniques and concepts (Proficiency Level) 存货管理技术与概念 (要求熟练掌握) 7.Marketing-pricing objectives

and policies (Awareness Level) 营销-定价目标与政策 (要求了解) 8.Marketing-supply chain management (Awareness Level)

营销-供应链管理 (要求了解) 9.Human Resources

(Proficiency Level) 人力资源 (要求熟练掌握) a.Individual

performance management and measurement 个人业绩管理与测评

b.Supervision 监督 c.Environmental factors that affect performance

影响业绩的环境因素 d.Facilitation techniques 促进方法

e.Personnel sourcing/staffing 人员来源/配备 f.Training and

development 培训与发展 g.Safety 安全 10.Balanced Scorecard (Awareness Level) 平衡记分卡 (要求了解) B. Financial Accounting and Finance (1525 percent) 财务会计与财务管理 (1525%) 1.Basic concepts and underlying principles of financial accounting (statements, terminology, relationships) (Proficiency Level) 财务会计的基本概念与基本原则 (报表、术语、关系) (要求熟练掌握) 2.Intermediate concepts of financial accounting (e.g., bonds, leases, pensions, intangible assets, R&D) (Awareness Level) 中级财务会计概念 (例如: 债券、租赁、退休金、无形资产、研发支出) (要求了解) 3.Advanced concepts of financial accounting (e.g., consolidation, partnerships, foreign currency transactions) (Awareness Level) 高级财务会计概念 (例如: 合并、合伙、外币业务) (要求了解) 4.Financial statement analysis (Proficiency Level) 财务报表分析 (要求熟练掌握) 5.Cost of capital evaluation (Awareness Level) 资本成本评估 (要求了解) 6.Types of debt and equity (Awareness Level) 债务和权益的种类 (要求了解) 7.Financial instruments (e.g., derivatives) (Awareness Level) 金融工具 (如: 衍生工具) (要求了解) 8.Cash management (treasury functions) (Awareness Level) 现金管理 (出纳职能) (要求了解) 9.Valuation models (Awareness Level) 估价模型 (要求了解) 10.Business development life cycles (Awareness Level) 企业发展生命周期 (要求了解) C. Managerial Accounting (1020 percent) 管理会计 (1020%) 1.Cost concepts (e.g., absorption, variable, fixed) (Proficiency Level) 成本的概念

(例如：全部成本、变动成本、固定成本) (要求熟练掌握)

2.Capital budgeting (Awareness Level) 资本预算 (要求了解)

3.Operating budget (Proficiency Level) 经营预算 (要求熟练掌握)

4.Transfer pricing (Awareness Level) 转移定价 (要求了解)

5.Cost-volume-profit analysis (Awareness Level) 本-量-利分析 (要求了解)

6.Relevant cost (Awareness Level) 相关成本 (要求了解)

7.Costing systems (e.g., activity-based, fixed) (Awareness Level) 成本系统 (如：作业成本系统、固定成本系统) (要求了解)

8.Responsibility accounting (Awareness Level) 责任会计 (要求了解)

D. Regulatory, Legal, and Economics (515 percent) (Awareness Level) 规章，法律和经济 (515%) (要求了解)

1.Impact of government legislation and regulation on business 政府法规对经营的影响

2.Trade legislation and regulations 贸易法规

3.Taxation schemes 税务体制

4.Contracts 合同

5.Nature and rules of legal evidence 法律证据的本质和规则

6.Key economic indicators 主要的经济指标

E. Information Technology (IT) (3040 percent) (Awareness Level) 信息技术 (要求了解)

1.Control frameworks (e.g., SAC, COBIT) 控制框架 (例，SAC, COBIT)

2.Data and network communications/connections (e.g., LAN, VAN, and WAN) 数据和网络通讯/连接 (如：局域网，虚拟专用网和广域网)

3.Electronic funds transfer (EFT) 电子资金转账

4.e-Commerce 电子商务

5.Electronic data interchange (EDI) 电子数据交换

6.Functional areas of IT operations (e.g., data center operations) 信息技术的功能分类 (如：数据中心运行)

7.Encryption 加密

8.Information

protection (e.g. viruses , privacy) 信息防护 (如 : 病毒、保密) 9.Evaluate investment in IT (cost of ownership) 信息技术投资评估 (拥有成本) 10.Enterprise-wide resource planning (ERP) software (e.g. , SAP R/3 , Peoplesoft) 企业资源计划 (例 , SAP R/3 , Peoplesoft) 11.Operating systems 操作系统 12.Application development 应用软件开发 13.Voice communications 语音通讯 14.Contingency planning 应急计划 15.Systems security (e.g. firewalls , access control) 系统安全 (如 : 防火墙、访问控制) 16.Databases 数据库 17.Software licensing 软件许可 18.Web infrastructure 网络基础设施 100Test 下载频道开通 , 各类考试题目直接下载。详细请访问 www.100test.com