

2008CIA考试大纲：实施内部审计业务内审师资格考试 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/641/2021_2022_2008CIA_E8_80_83_c53_641560.htm SYLLABUS OF CONDUCTING THE

INTERNAL AUDIT ENGAGEMENT 实施内部审计业务大纲

A. Conduct Engagements (25-35 percent) (Proficiency Level) 实施内部审计业务 (25%~35%)(要求熟练掌握) 1. Research and apply

appropriate standards 研究和采用适当的标准： a. IIA

Professional Practices Framework (e.g., Code of Ethics, Standards, Practice Advisories) IIA职业实务框架（如《道德规范》、《标准》、《实务公告》） b. Other professional, legal, and regulatory

standards 其他职业的、法律的和法规的标准 2. Maintain awareness of potential for fraud when conducting an engagement 在

实施审计业务时，要保持防范潜在舞弊的意识 a. Notice indicators or symptoms of fraud 注意舞弊的迹象和征兆 b. Design

appropriate engagement steps to address significant risk of fraud 设计适当的审计业务步骤以应对重大的舞弊风险 c. Employ audit

tests to detect fraud 采用审计测试以发现舞弊 d. Determine if any suspected fraud merits investigation 确定是否应对任何可疑的舞弊

进行调查 3. Collect data 收集资料 4. Evaluate the relevance, sufficiency, and competence of evidence 评估证据的相关性、充分性和证明力

5. Analyze and interpret data 分析和解释数据 6. Develop workpapers 编制审计工作底稿 7. Review workpapers 复核工作底稿

8. Communicate interim progress 沟通中期进展情况 9. Draw conclusions 得出结论 10. Develop recommendations when appropriate 在适当的时候编制建议书

11. Report

engagement results 报告审计业务结果 a. Conduct exit conference 召开退出会议 b. Prepare report or other communication 编制审计报告或其他沟通文件 c. Approve engagement report 批准审计业务报告 d. Determine distribution of report 确定审计报告的分发 e. Obtain management response to report 取得管理层对报告的反馈意见 12. Conduct client satisfaction survey 实施顾客满意度调查 13. Complete performance appraisals of engagement staff 完成审计业务人员的业绩评价 B. Conduct Specific Engagements (25-35 percent) (Proficiency Level) 实施具体审计业务(25%~35%) (要求熟练掌握) 1. Conduct assurance engagements 实施保证业务 a. Fraud investigation 舞弊调查 1) Determine appropriate parties to be involved with investigation 确定调查的适当对象 2) Establish facts and extent of fraud (e.g., interviews, interrogations, and data analysis) 证实舞弊事实和程度 (如面谈、讯问和数据分析) 3) Report outcomes to appropriate parties 向适当方面报告结果 4) Complete a process review to improve controls to prevent fraud and recommend changes 对过程进行检查以改善预防舞弊的控制, 并提出改进建议。 b. Risk and control self-assessment 风险和控制自我评价 1) Facilitated approach 促进方法 (a) Client-facilitated 审计业务客户自我促进 (b) Audit-facilitated 审计促进 2) Questionnaire approach 调查问卷方法 3) Self-certification approach 自我认证方法 c. Audits of third parties 第三方的审计 d. Quality audit engagements 质量审计业务 e. Due diligence audit engagements 尽职调查审计业务 f. Security audit engagements 安全审计业务 g. Privacy audit engagements 保密审计业务 h. Performance (key performance indicators) audit

engagements 绩效（主要业绩指标）审计业务 i.Operational (efficiency and effectiveness) audit engagements 经营（效率和效果）审计业务 j.Financial audit engagements 财务审计业务 k.Compliance audit engagements 合规性审计业务 l.Information technology (IT) audit engagements 信息技术(IT)审计业务

- 1)Operating systems 操作系统 (a)Mainframe 大型机 (b)Workstations 工作站 (c)Server 服务器
- 2)Application development 应用软件开发 (a)Application authentication 应用软件认证 (b)Systems development methodology 系统开发方法学 (c)Change control 变动控制 (d)End user computing 终端用户计算
- 3)Data and network communications 数据和网络通信
- 4)Voice communications 语音通讯
- 5)System security (e.g., firewalls, access control) 系统安全(如防火墙、访问控制)
- 6)Contingency planning 应急计划

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