

05年CIA考试大纲（中英文对照第一部分）PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/86/2021_2022_05_E5_B9_B4_CIA_E8_80_c53_86125.htm Part I - The Internal Audit Activity 's Role in Governance , Risk , and Control 第一部分：内部审计在治理、风险和控制中的作用 A.COMPLY WITH THE IIA ' S ATTRIBUTE STANDARDS (15 - 25 percent) (Proficiency Level) 遵守国际内部审计师协会的属性标准 (15-25%) (要求熟练掌握)

1. Define purpose , authority , and responsibility of the internal audit activity. 明确内部审计的宗旨、权限和职责
 - a. Determine if purpose , authority , and responsibility of internal audit activity are clearly documented/approved. 确定内部审计的宗旨、权限和职责是否清楚地以书面形式记录/获得批准
 - b. Determine if purpose , authority , and responsibility of internal audit activity are communicated to engagement clients. 确定内部审计的宗旨、权限和职责是否通报审计业务客户
 - c. Demonstrate an understanding of the purpose , authority , and responsibility of the internal audit activity. 阐明内部审计的宗旨、权限和职责
2. Maintain independence and objectivity. 保持独立性和客观性
 - a. Foster independence 加强独立性
 - 1) Understand organizational independence 理解机构的独立性
 - 2) Recognize the importance of organizational independence 认识机构独立性的重要性
 - 3) Determine if the internal audit activity is properly aligned to achieve organizational independence. 确定内部审计部门是否正确设置以获得其独立性
 - b. Foster objectivity 加强客观性
 - 1) Establish policies to promote objectivity 制定政策以增进客观性
 - 2) Assess

individual objectivity 评估个人的客观性 3) Maintain individual objectivity 保持个人的客观性 4) Recognize and mitigate impairments to independence and objectivity 识别和减轻对独立性和客观性的损害 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