

05年CIA考试大纲（中英文对照第二部分）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_86128.htm Part II - Conducting the Internal Audit Engagement 第二部分实施内部审计业务 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专业实务框架(如,《职业道德规范》、《标准》、《实务公告》) b. Other professional, legal, and regulatory standards 其他专业的、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 确定是否应该对任何可疑的舞弊进行调查 3. Collect data. 收集数据 4. Evaluate the relevance, sufficiency, and competence of evidence. 评估证据的相关性、充分性和适当性 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. 复核审计工作底稿 8. Communicate interim progress. 沟通中期进展情况 9. Draw conclusions. 得出结论 100Test 下载频道开通, 各类考试

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