

金燕华教授论CIA考试——之二考试大纲与评判标准 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__E9_87_91_E7_87_95_E5_8D_8E_E6_c53_86757.htm CIA考试除了《实务标准》外没有指定教材，这和国内的考试非常不同。但是其考试大纲的分类成为评判的标准之一。下面是一考试结果、评分标准和不合格的分析情况的举例。RESULT : PART PART PART PART

PASSED PASSED 525 PREVIOUSLY PASSED SCORES : CIA exam scores are now reported on a scale of 250 to 750 points , and a scaled score of 600 points or higher is required for successful completion of each part of exam. No scores are released for parts passed.

ANALYSIS : Performance Assessment For Part : Business Processes (15-25%): You need a moderate amount of improvement in this area.

Financial Accounting and Finance (15-25%) : You performed competently in this area but should review it during study. Managerial Accounting (10-20%) : You performed competently in this area but should review it during study. Regulatory, Legal, and Economics (5-15%) : You performed competently in this area but should review it during study. Information Technology (IT) (30-40%) : You need a large amount of improvement in this area.

我们可以清楚地发现：第三门课程不合格的原因在于考试大纲要求的五部分测试内容中有些内

容答题准确率偏低，因此，不能认为考试大纲没有用，或者认为比重不大可以放弃。CIA考试不但要求高的准确率，而且要求每部分的内容应该保持在75%的准确率，因此，不难理解某些考生的成绩为什么会是590多，离及格600分差那么少，主要是某部分内容准确率偏低，希望考生公布成绩后如发现不及格请到国际内部审计协会的网站去查询，以发现自己的不足。另外，CIA的评判标准如前所述在250-750之间，不是平均每题多少分，因此考生应该重视每部分的内容。大家可以从1995等年的真题后边的附录来看内容的分布。

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