

2005年CIA考试大纲第三部分经营分析和信息技术 PDF转换可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/87/2021\\_2022\\_2005\\_E5\\_B9\\_B4CIA\\_c53\\_87727.htm](https://www.100test.com/kao_ti2020/87/2021_2022_2005_E5_B9_B4CIA_c53_87727.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 (15 - 25%)

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 (15 - 25 percent) 财务会计与财务管理 ( 15-25% ) 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 ) 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](http://www.100test.com)