

1. Record Nr.	UNINA9910840971403321
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Titolo	Wiley CIAexcel Exam Review 2014 [[electronic resource]] : Part 1, Internal Audit Basics
Pubbl/distr/stampa	Hoboken, : Wiley, 2014
ISBN	1-119-20420-8 1-118-96515-9
Edizione	[5th ed.]
Descrizione fisica	1 online resource (282 p.)
Collana	Wiley CIA Exam Review Series
Disciplina	658.4
Soggetti	Audit committees Corporate governance Internal audit Commerce Business & Economics Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di contenuto	Wiley CIAexcel Exam Review 2014; Contents; Preface; CIA Exam Study Preparation Resources; CIA Exam-Taking Tips and Techniques; CIA Exam Content Specifications; DOMAIN 1 Mandatory Guidance (35-45%); 1.1 Definition of Internal Auditing; 1.2 International Standards; (a) Attribute Standards (1000 to 1322); (b) Performance Standards (2000 to 2600); 1.3 Code of Ethics; (a) Introduction to the Code of Ethics; (b) Applicability and Enforcement of the Code of Ethics; (c) Code of Ethics; 1.4 Sample Practice Questions; DOMAIN 2 Internal Control and Risk (25-35%); 2.1 Types of Controls (a) Control Characteristics(b) Control Requirements; (c) Combination, Complementary, Compensating, and Contradictory Controls; (d) Control Assessment; (e) Cost/Benefit Analysis; (f) Costs versus Controls versus Convenience; (g) Controls by Dimension; (h) Specific Types of Controls; (i) Controls in Business Application Systems; (j) Inventory of Controls in Business Application Systems; (k) Summary of Controls; 2.2 Management Control Techniques; (a) Traditional Management Controls; (b) Contemporary Management Controls; 2.3 Internal Control and

Alternative Control Frameworks

(a) COSO's Definition of Internal Control(b) CoCo Model in Canada; (c) Control Self-Assessment Model; (d) Cadbury Report in the United Kingdom; (e) Turnbull Model in the United Kingdom; (f) King Model in South Africa; (g) KonTraG Model in Germany; 2.4 Risk Vocabulary and Concepts; 2.5 Fraud Risk Awareness; (a) Nature of Fraud; (b) Risk Factors, Red Flags, and Symptoms of Fraud; (c) Acts and Profiles of Fraud Perpetrators; 2.6 Sample Practice Questions; DOMAIN 3 Conducting Internal Audit Engagements-Audit Tools and Techniques (28-38%); 3.1 Data-Gathering Tools and Techniques; (a) Interviews (b) Questionnaires(c) Checklists; (d) Focus Groups; (e) Observations; (f) Unobtrusive Measures; (g) Anecdotal Records; (h) Nonstatistical Sampling Method; 3.2 Data Analysis and Interpretation; (a) Computerized Audit Tools and Techniques; (b) Analytical Review Techniques; 3.3 Process Mapping; (a) Process Mapping; (b) Flowcharting; 3.4 Audit and Legal Evidence; (a) Audit Evidence; (b) Legal Evidence; 3.5 Sample Practice Questions; Sample Practice Questions, Answers, and Explanations; Glossary; Index

Sommario/riassunto

The CIA exam tests a candidate's knowledge of current internal auditing practices and understanding of internal audit issues, risks, and remedies. Volume 1: Internal Audit Process corresponds to Part I of the CIA exam, The Internal Audit Activity's Role in Governance, Risk, and Control. Wiley CIA Exam Review, Volume 1 covers : How to comply with the IIA's attribute standardsEstablishing a risk-based plan to determine the priorities of the internal audit activityThe internal audit activity's role in organizational governance<di
