

SUBJECT AREA – CIA EXAM

Part I – The Internal Audit Activity’s Role in Governance, Risk, and Control

- Lecture1:** Purpose, Authority, and Responsibility; Independence and Objectivity; Proficiency of Internal Auditors
- Lecture2:** Obtaining External Services; Due Professional Care; Continuing Professional Development; Quality Assurance and Improvement Program; Code of Ethics; Risk Assessment Framework; Identifying, Ranking, and Validating Risk Priorities; Internal Audit Resource Requirements; Coordinating Internal Audit Activity Efforts; Selecting Engagements; Board Approval of Audit Charter; Communicating Plan of Engagements; Reporting of Significant Audit Issues; Communicating Key Performance Indicators; Discussing Significant Risk Areas; Supporting in Enterprise-Wide Risk Assessment; Positioning of the Internal Audit Function; Code of Conduct/Business Practices
- Lecture3:** Effectiveness of the Control Framework; Assessing Independence of the External Auditor; The Board's Ethical Climate; The Organization's Ethical Climate; Compliance with Policies; The Organization's Reporting Mechanism; Management's Response to Regulatory Body; Management's Response to External Audit; The Performance Measurement System; Fraud; Ethics/Compliance; Risk Management; Privacy; Information or Physical Security
- Lecture4:** Corporate Governance Principles; Alternative Control Frameworks; Risk Vocabulary and Concepts; Risk Management Techniques; Risk/Control Implications of Different Organizational Structures; Risk/Control Implications of Different Leadership Styles; Change Management; Conflict Management; Management Control Techniques; Types of Control
- Lecture5:** Preliminary Communication; Preliminary Survey; Detailed Risk Assessment; Coordinate Audit Engagement; Engagement Objectives; Criteria for Assurance Engagements; Fraud; Engagement Procedures; Staffing and Other Resources; Planning and Supervision; Work Program

Part II – Conducting the Internal Audit Engagement

- Lecture1:** Research and Apply Appropriate Standards; Awareness of Potential Fraud; Collect Data; Evidence; Analyze and Interpret Data; Develop Workpapers; Review Workpapers; Interim Progress Reports; Conclusions; Recommendations; Report Engagement Results; Client Satisfaction Survey; Engagement Staff Performance Appraisals
- Lecture2:** Assurance Engagements
- Lecture3:** Assurance Engagements ; Consulting Engagements
- Lecture4:** Consulting Engagements
- Lecture5:** Determine Appropriate Follow-Up; Monitor Engagement Outcomes; Reporting of Significant Audit Issues; Communicate Monitoring Plan and Results; Discovery Sampling; Interrogation Techniques; Forensic Auditing; Use of Computers; Red Flag; Types of Fraud; Sampling; Statistical Analysis
- Lecture6:** Data Gathering Tools; Analytical Review Techniques; Observation; Problem Solving; Risk and Control Self-Assessment (CSA); Computerized Audit Tools and Techniques; Process Mapping

Part III – Business Analysis and Information Technology

- Lecture1:** Quality Management; International Organization for Standardization; Forecasting; Project Management Techniques; Business Process Analysis
- Lecture2:** Inventory Management; Pricing Objectives; Supply Chain Management; Human Resources; Balanced Scorecard
- Lecture3:** Financial Accounting - Basic Concepts
- Lecture4:** Financial Accounting - Intermediate Concepts; Financial Accounting - Advanced Concepts; Financial Statement Analysis; Cost of Capital
- Lecture5:** Debt and Equity; Financial Instruments; Cash Management; Valuation Models; Business Development Life Cycles
- Lecture6:** Cost Concepts; Capital Budgeting; Operating Budget; Transfer Pricing; Cost-Volume-Profit Analysis; Relevant Cost; Costing Systems; Responsibility Accounting
- Lecture7:** Government Legislation and Regulation; Trade Legislation and Regulations; Taxation Schemes; Contracts; Legal Evidence; Economic Indicators
- Lecture8:** Control Frameworks; Networks; Electronic Funds Transfer; E-Commerce; Electronic Data Interchange; Functional Areas of IT Operations; Encryption; Information Protection
- Lecture9:** IT Investments; Enterprise-Wide Resource Planning; Operating System; Application Development; Voice Communications; Contingency Planning; Systems Security; Databases; Software Licensing; Web Infrastructure

PART IV – Business Management Skills

- Lecture1:** Global Analytical Techniques; Industry Environments
- Lecture2:** Strategic Decisions; Portfolio Techniques; Product Life Cycles; Cultural - Legal - Political; Economic -Financial
- Lecture3:** Motivation; Communication; Performance; Structure

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