

Study Unit One

Foundations of Internal Auditing

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This study unit covers **Section A. Foundations of Internal Auditing**, subsections 1.-3. and 7.-8., in The IIA's Part 1 CIA Exam Syllabus. This section is 35% of Part 1.

The learning objectives of Study Unit 1 are:

- Describe the Purpose of Internal Auditing according to the Global Internal Audit Standards
- Explain the internal audit mandate and responsibilities of the board and chief audit executive
- Recognize the requirements of an internal audit charter
- Identify situations where the independence of the internal audit function may be impaired
- Recognize the internal audit function's role in the organization's risk management process

Auditing Associate Exam Study Guide

O. Ray Whittington

Auditing Associate Exam Study Guide:

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ASSOCIATE ACCOUNTANT-AUDITOR National Learning Corporation,2019 *Wiley CPA Examination Review, Outlines and Study Guides* Patrick R. Delaney,O. Ray Whittington,2009-06-02 Everything today s CPA candidates need to pass the CPA exam Published annually this comprehensive two volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams Volume I contains all study guides and outlines while Volume II

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