

TABLE OF CONTENTS

	<u>Page</u>
Detailed Table of Contents	vi
A Message from Our Authors	viii
Preparing for and Taking the CIA Exam	1
Study Unit 1. Foundations of Internal Auditing	15
Study Unit 2. Assurance Services I	35
Study Unit 3. Assurance Services II	67
Study Unit 4. Advisory Services	93
Study Unit 5. Ethics and Professionalism	117
Study Unit 6. Governance	145
Study Unit 7. Risk Management	167
Study Unit 8. Controls: Types	201
Study Unit 9. Controls: Application	231
Study Unit 10. Fraud Risks	271
Appendix A: Glossary	305
Appendix B: The IIA CIA Exam Syllabus and Cross-References	315
Appendix C: International English Accounting Terminology	320
Index	323