

CFSA

CERTIFIED FINANCIAL SERVICES AUDITOR®

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**STUDY GUIDE
VOLUME 1 & 2**



The Institute of Internal Auditors
Research Foundation

Certified Financial Services Auditor Cfsastudy Guide On Cd

Christian Drosten



Certified Financial Services Auditor Cfsastudy Guide On Cd:

CFSA Certified Financial Services Auditor Albert J. Marcella Jr, William J. Sampias, James K. Kincaid, Don Caniglia, 2006

The purpose of this study guide is to help you prepare to pass the Certified Financial Services Auditor CFSA Examination The guide provides a general overview of the topics that will be covered in the exam However it is critical that you perform additional study in areas where your experience or background dictates the need for additional review A list of reference materials is included to provide additional resources to supplement your study Editor **Certified Financial Services**

Auditor CFSA Exam FOCUS Essential Study References Examreview, 2013-05-25 We updated this book in March 2015

The Certified Financial Services Auditor CFSA is a specialty certification which measures an individual's knowledge of and proficiency in audit principles and practices within the banking insurance and securities financial services industries The one part CFSA exam includes 125 multiple choice questions covering 1 Financial Services Auditing 2 Auditing Financial Services Products 3 Auditing Financial Services Processes 4 The Regulatory Environment This is a highly condensed set of study reference material Topics include INTELLECTUAL PROPERTIES TRADEMARKS AND COPYRIGHTS 1 CONTENTS UPDATE 2 PAGE FORMATTING AND TYPEFACE 2 THE EXAM 2 INTERNAL AUDIT OF FINANCIAL INSTITUTIONS 5 ORGANIZATION AND GOVERNANCE 7 GOVERNANCE 8 AGENCY THEORY 10 THE IIA'S INTERNATIONAL STANDARDS 11 THE IIA'S STANDARDS AND GUIDELINES 11 REGULATING THE PROFESSION 12 AUDITS 13 INTERNAL AUDIT 15 THE CHARTER 16 HOW TO PROCEED 17 AUDIT PLANNING 18 RESOURCES FOR PERFORMING THE AUDIT 19 ENGAGEMENT LETTER AND ENGAGEMENT PARTNER 19 PROFESSIONALISM 20 AUDIT EVIDENCE 20 SUPERVISION 22 FIELDWORKS 23 QUALIFIED OPINION VS ADVERSE OPINION VS DISCLAIMER OF OPINION 24 AUDIT FOLLOW UP 25 ETHICS AND INDEPENDENCE 26 CLASSES OF IMPAIRMENTS TO INDEPENDENCE 28 INTERNAL CONTROL 29 TYPES OF CONTROL 30 IS CONTROLS 31 REGULATORY ENVIRONMENT AND STANDARDS 34 THE GRAMM LEACH BLILEY ACT 36 THE SARBANES OXLEY ACT 36 THE USA PATRIOT ACT 37 TRUTH IN LENDING DISCLOSURE 38 REAL ESTATE SALES DISCLOSURES 39 INSIDER TRANSACTIONS 39 IFRS AND IAS 39 GAAP FASB AND SFAS 40 SAS 55 70 AND SSAE 16 41 REPORTING CONTINGENCIES 42 REPORTING EARNINGS 42 OFF BALANCE SHEET ENTITIES 43 PURCHASE ACCOUNTING VS POOLING OF INTEREST 44 RISK MANAGEMENT 46 MITIGATION 46 RISK ANALYSIS VS RISK ASSESSMENT 47 RISK ANALYSIS TOOLS 48 LIABILITY RISK AND MANAGEMENT 48 FINANCIAL RISK MANAGEMENT 50 FINANCIAL THEORY DEFINITIONS AND TRENDS 51 BOND INDENTURE AND WARRANT 52 NPV 53 IRR 53 NPV VS IRR 54 CASH FLOW INTERESTS AND PAYBACK 54 SHORT TO MID TERM INVESTMENT INSTRUMENTS 56 PRESENT WORTH SINKING FUND AND OTHER CONCEPTS 56 FLOAT 58 LINE OF CREDIT 58 COMMERCIAL PAPER 58 RISK FINANCING 59 CASH CONVERSION CYCLE 59 DU PONT ANALYSIS 60 WORKING CAPITAL MANAGEMENT 61 WACC 62 OPERATING LEVERAGE 62 EVA 62 CREDIT ANALYSIS 63 TRADE CREDITS AND DEBT COLLECTION 64 OPEN BOOK CREDIT VS DSO

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Certified Financial Services Auditor Exam Self-Practice Review Questions 2015 Edition ExamREVIEW,2015-03-23
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