

Certified Financial Services Auditor Cfsa Study Guide

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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 auditing2 auditing financial services products3 auditing financial services processes4 the regulatory environmentthis is a highly condensed set of study reference material topics include intellectual properties trademarks and copyrights 1contents update 2page formatting and typeface 2the exam 2internal audit of financial institutions 5organization and governance 7governance 8agency theory 10the iia s international standards 11the iia s standards and guidelines 11regulating the profession 12audits 13internal audit 15the charter 16how to proceed 17audit planning 18resources for performing the audit 19engagement letter and engagement partner 19professionalism 20audit evidence 20supervision 22fieldworks 23qualified opinion vs adverse opinion vs disclaimer of opinion 24audit follow up 25ethics and independence 26classes of impairments to independence 28internal control 29types of control 30is controls 31regulatory environment and standards 34the gramm leach bliley act 36the sarbanes oxley act 36the usa patriot act 37truth in lending disclosure 38real estate sales disclosures 39insider transactions 39ifrs and ias 39gaap fasb and sfas 40sas 55 70 and ssae 16 41reporting contingencies 42reporting earnings 42off balance sheet entities 43purchase accounting vs pooling of interest 44risk management 46mitigation 46risk analysis vs risk assessment 47risk analysis tools 48liability risk and management 48financial risk management 50financial theory definitions and trends 51bond indenture and warrant 52npv 53irr 53npv vs irr 54cash flow interests and payback 54short to mid term investment instruments 56present worth sinking fund and other concepts 56float 58line of credit 58commercial paper 58risk financing 59cash conversion cycle 59du pont analysis 60working capital management 61wacc 62operating leverage 62eva 62credit analysis 63trade credits and debt collection 64open book credit vs dso 64accounts receivable 65factoring and forfaiting 65asset based lending 65invoice discounting 66payment instruments 67dividend policies drips spp and retirement plans 70retirement funds and the treasury function 72retirement plans 72fraud and reporting 75bribery 75illegal gratuity 75conflicts of interest 75embezzlement 76false statements and false claims 76breach of fiduciary duty 76forensic accounting and auditing 77leasing arrangements 79monetary policy and fiscal policy

81economic growth inflation and cpi 81balance of payments and balance of trade 82money supplies foreign exchange and currency valuation 83interest rates bond prices yields and credit ratings 84national debt borrowing limits and rating downgrade 85instruments for international trade 88

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

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 auditing2 auditing financial services products3 auditing financial services processes4 the regulatory environmentthe cfsa exam is comprehensive one has to go through a lot of readings for learning the various exam topics however most readings are not exam focused as they are never intended for exam prep use right from the beginning this exametrix pocket notes condenses most necessary facts found in the exam into an easy to carry pocket guide a quick portable study tool designed to be quick convenient and less overwhelming also a great tool to use for last minute cramming

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 multiple choice questions that span across these domains domain i financial services auditing 25 35 domain ii auditing financial services products 25 35 domain iii auditing financial service processes 25 35 domain iv the regulatory environment 10 20 we create these self practice test questions referencing the concepts and principles currently valid in the exam each question comes with an answer and a short explanation which aids you in seeking further study information for purpose of exam readiness drilling this product includes questions that have varying numbers of choices some have 2 while some have 5 or 6 we want to make sure these questions are tough enough to really test your readiness and draw your focus to the weak areas

think of these as challenges presented to you so to assess your comprehension of the subject matters the goal is to reinforce learning to validate successful transference of knowledge and to identify areas of weakness that require remediation the questions are not designed to simulate actual exam questions realistic or actual questions that are for cheating purpose are not available in any of our products

for the nontechnical auditor the first complete guide to assessing the control and security of virtually any computer information system auditing information systems is a first of a kind handbook to auditing in an information systems environment allowing the nontechnical auditor to quickly and thoroughly assess the effectiveness of a company s controls in physical and logical security as well as other general controls the book also includes a detailed look at leading edge control self assessment processes including one of the first applications in an information systems environment providing a total look at the newest issues in information systems and auditing the book also examines computer forensics encryption year 2000 viruses software piracy computer assisted audit techniques internet security service organizations systems development humanistic aspects of auditing an ideal reference for the auditor navigating the complex world of information systems auditing information systems offers complete detailed guidance in the newest of accounting challenges with the increased use of client server networks in industry today the need for auditors who can perform information system audits is now more important than ever with the proliferation of different types of computer systems and applications over the past decade nontechnical auditors as well as managers and board members are being asked to assess the risks and evaluate the controls over these computer systems many of these individuals are unfamiliar with techniques they can use to efficiently and effectively perform and evaluate audits of information systems auditing information systems is a practical modern guide to assessing the control and security of virtually any type of computer information system the author also provides a detailed approach to the leading edge control self assessment processes including one of the first applications in an information systems environment other topics include computer forensics encryption year 2000 viruses software piracy computer assisted audit techniques internet security service organizations systems development humanistic aspects of auditing auditing information systems is the only contemporary auditing book with over 80 real world case studies no other work incorporates such a tremendous breadth of information systems auditing concepts and resources any auditor

who uses this system will obtain the information needed to perform or evaluate a thorough information systems audit

profiles ninety percent of the jobs in the economy nearly 270 in total covering each one's nature working conditions required skills training advancement outlook earnings and related occupations

comprehensive up to the minute information on top jobs and job search techniques from the united states department of labor with up to the minute data from the u s department of labor plus cutting edge career strategies from mcgraw hill the big book of jobs saves you precious time by offering everything you need for job hunting in a single volume from building career management skills and writing resumes to exploring 250 career possibilities this resource arms you with the tools to effectively pound the pavement

provides descriptions of the fastest growing careers with details on working conditions earnings training projected growth and related jobs and advice on career planning and job search techniques

readers can identify and explore the careers in high demand plus get proven job search advice in this fully updated book by america's premier career and job search author

occupational outlook handbook has the most authoritative career data available compiled by the u s government and is fully updated every two years with record numbers of students graduating from college there is a need for comprehensive up to date career information related occupations included in each listing introduces readers to other jobs of possible interest

provides detailed facts and current statistics for over 750 occupations in more than 90 key career fields contains more than 500 photographs

up to date authoritative job information from the most trusted source the u s department of labor does your resume tell employers what they really need to know which fields are showing the most growth opportunity what is a realistic salary for the job you want whether you've recently earned a degree decided to change careers or reentered the workforce after an extended absence is the guide you need to make the right decisions the first time around the job seekers

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