

DISC Certification - 2011  
Delivering results that make a difference



Certified Professional Internal Auditor



**DISC**

DEVELOPMENT INSTITUTE FOR SCIENCE & COMPUTER

# About the Certification

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The course seeks to accept suitably qualified applicants who are deemed to be able to engage in postgraduate level study and can reasonably be expected to successfully complete the course of study. This will normally be demonstrated by the achievement of a good first degree or equivalent and good academic references.

Applications are also encouraged from students who may not hold a first degree but have equivalent professional qualifications and sufficient work experience in a supervisory or managerial capacity. Normally relevant work experience equivalent to three years would be required for this entry route.

Applicants with no formal degree or professional level qualification may be accepted in exceptional circumstances, where they have had substantial business experience in a managerial capacity.



# Internal Auditing

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## What is Internal Auditing?

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Professionals called internal auditors are employed by organizations to perform the internal auditing activity. The scope of internal auditing within an organization is broad and may involve topics such as the efficiency of operations, the reliability of financial reporting, deterring and investigating fraud, safeguarding assets, and compliance with laws and regulations.

Internal auditing frequently involves measuring compliance with the entity's policies and procedures. However, internal auditors are not responsible for the execution of company activities; they advise

management and the Board of Directors (or similar oversight body) regarding how to better execute their responsibilities. As a result of their broad scope of involvement, internal auditors may have a variety of higher educational and professional backgrounds.

## About the Certification

This is a distance learning program. This course is for those who want a comprehensive program of study in internal auditing.

## Assessment

On the successful completion of this course Certificate accredited by ACAC & IPM will be awarded. The completion of this certificate program satisfies the educational component requirement of 'Certified Professional Internal Auditor' designation awarded by DISC.



# Course Content

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## Module 1:

### Internal Auditing Services & Assurances

- Internal audit concept.
- Auditing functions
- Internal control system
- Internal control application
- Internal auditing service types
- Internal auditing tools

## Module 2:

### Advance Accounting

- Introduction to advance accounting
- Accounting for merging acquisition at the date of merging
- Subsequent transactions to the date of acquisition
- Accounting for acquisition at book value-market value-less than book value
- Accounting for foreign operations
- Accounting for interrelated transactions
- Accounting for foreign currency

## Module 5:

### Managerial Accounting

- |                       |                             |                         |
|-----------------------|-----------------------------|-------------------------|
| ● Job ordering system | ● Budgeting master flexible | ● CPV concept           |
| ● ABC system          | ● Price transfer            | ● Measuring performance |
|                       |                             | ● Process cost system   |

## Module 3:

### Internal auditors skills

- Internal auditing organization position
- Internal auditing administration
- Internal auditing process
- Internal auditing methodology
- Duties & responsibilities of internal auditors
- Internal auditing work mechanism

## Module 4:

### Financial Statement Analysis

- Financial ratios based on operational activities
- Financial analysis of current assets & its impact on profitability
- Financial analysis of current assets & its impact on performance
- Financial analysis of fixed assets
- Financial analysis of long term liabilities & equity
- Financial evaluation of company
- Insolvency prediction



# Course Details

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## Examination and Certification Issued By:

American Council for Accredited Certification - ACAC  
*North America's premiere independent certifying body.*

## Adopted By:

American Institute of Professional Mangers - IPM  
*A private initiative designed to offer postgraduate training programs in the field of business administration and senior management in America and Middle East countries.*

## Course Duration:

- A. 36 Training Hours
- B. 3 Days Per Week (optional)
- C. Session: 3 Hours | 5:30 PM - 8:30 PM (optional)

## Course Fees:

- A. AED 12500 - Include Course Material

## Other Hospitalities:

- A. Course Stationary
- B. Prayer Room
- C. Parking Available
- D. Hot Drinks
- E. Smoking Area is not available



# Application Form for CPIA Certification

PLEASE COMPLETE THIS FORM IN BLACK INK

## 1 Section 1 - Personal Details

Title: Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Dr <input type="checkbox"/>	
Surname:	Home address:
First name:	
Date of birth:	Town/City:
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	County/State:
Email:	Postcode:
Mobile:	Country:
Telephone:	

## 2 Section 2 - Business Details

Job title:	
Employer name:	
Address:	
Town:	County/State:
Postcode:	Country:
Telephone:	Email:

Industry sector - Please tick one box only

Accountancy & Business Services:	Food & Drink:	Pharmaceuticals:
Advertising Media & PR:	Gas/Electricity/Utilities:	Property & Social Housing:
Broadcasting:	Healthcare:	Publishing:
Central Government:	Hospitality/Sports/Leisure:	Other Public Sector:
Construction:	Human Resources/Recruitment:	Retail & Wholesale:
Consultancy:	Information Technology:	Risk Management Services Firm:
Education/Training:	Insurance:	Telecommunications:
Engineering:	Legal Services:	Tourism:
Environmental & Waste Services:	Local Government:	Transport/Logistics/Shipping:
Farming, Forestry & Rural:	Manufacturing:	Voluntary/Charity/Not-for-Profit:
Financial Services:	Natural Resources/Gas/Oil/Mining:	

### 3 Section 3 - Mailing information

Please tick

Preferred postal correspondence address:

Home:

Business:

Preferred email correspondence address:

Home:

Business:

### 4 Section 4 - Payment method

Please tick

Payment method: Personal cheque:

Company cheque:  Bank transfer:

Personal credit card:

Company credit card:  Western Union:

### Credit card details

Please note that we only accept VISA and Mastercard.

Please debit my VISA/Mastercard for US\$:

Card number:

Valid from:

Expires:

Issue number:

Security number:

\*Delete card which does not apply.

Name of cardholder:

Signature:

### 5 Section 5 - Declaration

I hereby apply for admission in the CPIA Certification

I certify that the information supplied in this form are correct.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

# DISC INFORMATION

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