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GLEIM®

CIA REVIEW

PART 3: BUSINESS KNOWLEDGE FOR INTERNAL AUDITING

2022 EDITION
IRVIN N. GLEIM

Gleim Cia Edition

Robert E. Davis, MBA, CISA, CICA



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Terpenuhinya secara baik kepentingan bank dan masyarakat penyimpanan dana merupakan bagian dari misi Audit internal bank Audit internal bank harus dapat menempatkan fungsinya di atas berbagai kepentingan untuk memastikan terwujudnya bank yang sehat berkembang secara wajar dan dapat menunjang perekonomian nasional Pekerjaan audit internal harus mencakup seluruh aspek dan unsur kegiatan bank yang secara langsung ataupun tidak langsung diperkirakan dapat mempengaruhi tingkat terselenggaranya secara baik kepentingan bank dan masyarakat dalam hubungan ini selain pemeriksaan dan penilaian atas kecukupan dan efektivitas struktur pengendalian internal dan kualitas pelaksanaannya juga mencakup segala aspek dan unsur dari organisasi bank sehingga mampu menunjang analisis yang optimal dalam membantu proses pengambilan keputusan oleh manajemen Modul Audit Internal ini merupakan kelanjutan dari beberapa modul yang telah diterbitkan oleh IBI dalam bidang perbankan Isi modul ini terbagi menjadi lima bagian yaitu Banking Knowledge Banking Product and Regulation Bank Accounting Principles and Processes of Internal Audit dan Audit Engagement and Follow Up Monitoring Penyusunan materi ini dilakukan oleh tim penyusun yang berasal dari kalangan auditor internal perbankan Modul ini diharapkan dapat menjadi salah satu materi pelatihan untuk uji kompetensi bidang audit internal dan sumber pengetahuan tentang kompetensi pimpinan bidang audit internal di samping menjadi salah satu upaya program peningkatan kompetensi bankir di Indonesia secara keseluruhan *Ensuring Information Assets Protection* Robert E. Davis, MBA, CISA, CICA, **The New Werner Twentieth Century Edition of the Encyclopaedia Britannica** ,1905 *Financial Investigation and Forensic Accounting, Third Edition* George A. Manning, Ph.D, CFE, EA,2010-12-01 As economic crimes continue to

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