



المعهد العربي للمحاسبين والقانونيين

ARAB INSTITUTE FOR ACCOUNTANTS & LEGAL

**CIPA®**

**Certified  
International  
Public  
Accountant**

**C/CPA**  
CHARTERED INSTITUTE  
of Certified Public Accountants

### THE CIPA PROGRAM

The CIPA program is a USA international certification program for professional accountants. The owners of CIPA designation have the right of adding the certificate's name to their signatures, which is done in accordance with international practices.

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## PART 1 : ADVANCE ACCOUNTING

- The Equity Method of Accounting for Investments
- Consolidation of Financial Information
- Consolidations—Subsequent to the Date of Acquisition
- Consolidated Financial Statements and Outside Ownership
- Consolidated Financial Statements—Intra-Entity Asset Transactions
- Variable Interest Entities, Intra-Entity Debt, Consolidated Cash Flows, and Other Issues
- Consolidated Financial Statements—Ownership Patterns and Income Taxes
- Segment and Interim Reporting
- Foreign Currency Transactions and Hedging Foreign Exchange Risk
- Translation of Foreign Currency Financial Statements
- Worldwide Accounting Diversity and International Standards
- Financial Reporting and the Securities and Exchange Commission
- Accounting for Legal Reorganizations and Liquidations
- Partnerships: Formation and Operations
- Partnerships: Termination and Liquidation
- Accounting for State and Local Governments (Part 1)
- Accounting for State and Local Governments (Part 2)
- Accounting & Reporting for Private NPOs
- Accounting for Estates and Trusts

## PART 2 : AUDITING & ASSURANCE

### Section 1: The Auditing Profession

- the demand for audit and other assurance services
- the CPA profession
- audit reports
- professional ethics
- legal liability

### Section 2: The Audit Process

- audit responsibilities and objectives
- audit evidence
- audit planning and analytical procedures
- materiality and risk
- section 404 audits of internal control and control risk
- fraud auditing
- the impact of information technology on the audit process
- overall audit plan and audit program

### Section 3: Application of the Audit Process the Sales and Collection Cycle

- audit of the sales and collection cycle: tests of controls and substantive tests of transactions
- audit sampling for tests of controls and substantive tests of transactions
- completing the tests in the sales and collection cycle: accounts receivable
- audit sampling for tests of details of balances

### Section 4: Application of the Audit Process to Other Cycles

- audit of the acquisition and payment cycle: tests of controls and substantive tests of transactions, and accounts payable
- completing the tests in the acquisition and payment cycle: verification of selected accounts
- audit of the payroll and personnel cycle
- audit of the inventory and warehousing cycle
- audit of the capital acquisition and repayment cycle
- audit of cash balances

### Section 5: Completing the Audit

### Section 6: Assurance & Non Assurance Services

- other assurance services
- internal and governmental financial auditing and operational auditing

## PART 3 : BUSINESS LAW

- Legal study skills
- Case names, citations and law report abbreviations
- Table of cases
- Table of statutes
- Table of statutory instruments
- Table of European and other legislation

## PART 4 : FINANCIAL PLANNING , PERFORMANCE, CONTROL

- The Objectives of Financial Accounting and Management Control
- Theoretical Foundations
- Financial Accounting Standards: Some Examples
- How Financial Accounting Affects Management Control