



Chartered Institute for Certified Public Accountants (CICPA - USA) is a statutory body established under the Chartered Accountants Act, 1962 (Act No. XXVI of 1962) for the regulation of the profession of Chartered Accountants in USA.

HACCA is the highest governance organ of the Institute, determining its strategy and policy, and deciding on the allocation of resources to its various programs. Recognized as the torch bearers of the accounting & auditing profession internationally.

Participants who take CPIA certification will get a free membership under HACCA.



The following certifications are also entitled for a membership under HACCA.

- ➔ **ECPA** Emirates Certified Public Accountant
- ➔ **CPAA** Certified Public Accountant & Auditor
- ➔ **CPSA** Certified Professional Senior Auditor
- ➔ **CPIA** Certified Professional Internal Auditor
- ➔ **CAM** Certified Audit Manager

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المعهد العربي للمحاسبين والقانونيين  
**ARAB INSTITUTE FOR ACCOUNTANTS & LEGAL**



**CPIA**  
Global Uprising Certification

Certified Professional Internal Auditor, a real name for the process of increasing the self-assurance connectivity and interdependence of the world's markets and businesses. This certification has dramatically speeded up in the last two decades as technological advances make it easier for financial people to control, confide, communicate, and do business internationally properly.

Two major recent driving forces have emerged are advances in Professional Internal Auditing infrastructure and the rise of the CPIA Certification. In general, as economies become more connected to other ones, they have increased opportunity but also increased competition. Thus, as globalization of internal Auditing process becomes a more and more common feature of world economics, powerful pro-globalization and anti-globalization Internal Auditor's lobbies have arisen.

**CPIA** USA

View more details about this international certification on [www.cpia-usa.com](http://www.cpia-usa.com)



### What is Internal Auditing?

Internal auditing is an independent, objective assurance & 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.

Email us at [info@cpia-usa.com](mailto:info@cpia-usa.com)

### Eligibility

- M.Com / M.B.A. / ICWA / CA are eligible.
- B.Com/ B.A./ BBA / B.SC graduates with accounting subjects are eligible, subject to conditions

### Membership

- High Authority Council for Chartered Accountants (HACCA)

### Examination Conducted by

- USA Online Examinations ([www.usaonlineexam.com](http://www.usaonlineexam.com))

### Certification Issued by

- Chartered Institute for Certified Public Accountants (C/CPA USA)
- Arab Institute for Accountants & Legal (AIAL UAE) accredited by Knowledge of Human Development Authority (KHDA UAE)

### Examination Center

- AIAL, Arab Institute for Accountants Dubai, subject to conditions.

### Minimum Passing Mark

- Passing grade for each module - 75%

### Practical Experience

- Graduate in Accounting or Business Administration
- Above or 5 Years field Experience
- Required for licensing as Public Accounting Practitioner

### Course Modules

#### 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: Internal Auditor Skills

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

#### Module 3: Financial Statement Analysis

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

#### Module 4: Managerial Accounting

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

