

	<b>CPA</b>	<b>CMA</b>	<b>CIA</b>	<b>CFE</b>	<b>CFA</b>	<b>CISA</b>
<b>Sponsoring Organization</b>	American Institute of Certified Public Accountants	Institute of Certified Management Accountants	International Internal Auditing Association	Association of Certified Fraud Examiners	Chartered Financial Analyst Institute	Information Systems Audit and Control Association
<b>Number of Members</b>	340000 Practicing CPA's	65,000 members worldwide	130,000 members worldwide	30,000 members	78,000 charter holders	50,000 members worldwide
<b>Web Site</b>	<a href="http://www.aicpa.org">http://www.aicpa.org</a>	<a href="http://www.imanet.org">http://www.imanet.org</a>	<a href="http://www.theiia.org">http://www.theiia.org</a>	<a href="http://www.acfe.com">http://www.acfe.com</a>	<a href="http://www.cfainstitute.org">http://www.cfainstitute.org</a>	<a href="http://www.isaca.org">http://www.isaca.org</a>
<b>Major Exam Sections</b>	<p><b>Part 1:</b> Auditing and Attestation (AUD)</p> <p><b>Part 2:</b> Business Environment and Concepts (BEC)</p> <p><b>Part 3:</b> Financial Accounting and Reporting (FAR)</p> <p><b>Part 4:</b> Regulation (REG)</p>	<p><b>Part 1:</b> Business Analysis</p> <p><b>Part 2:</b> Management Accounting and Reporting</p> <p><b>Part 3:</b> Strategic Management</p> <p><b>Part 4:</b> Business Applications</p>	<p><b>Part I:</b> The Internal Audit Activity's Role in Governance, Risk, and Control</p> <p><b>Part II:</b> Conducting the Internal Audit Engagement</p> <p><b>Part III:</b> Business Analysis and Information Technology</p> <p><b>Part IV:</b> Business Management Skills</p>	<p><b>Part 1:</b> Criminology &amp; Ethics</p> <p><b>Part 2:</b> Financial Transactions</p> <p><b>Part 3:</b> Fraud Investigation</p> <p><b>Part 4:</b> Legal Elements of Fraud</p>	<p><b>Level 1:</b> Emphasis on Knowledge and Comprehension</p> <p><b>Level 2:</b> Emphasis on Analysis and Application</p> <p><b>Level 3:</b> Emphasis on Synthesis and Evaluation</p> <p><i>Topics Covered:</i></p> <ul style="list-style-type: none"> <li>* Ethical and Professional Standards</li> <li>* Quantitative Methods</li> <li>* Economics</li> <li>* Financial Reporting and Analysis</li> <li>* Corporate Finance</li> <li>* Equity Investments</li> <li>* Fixed Income</li> <li>* Derivatives</li> <li>* Alternative Investments</li> <li>* Portfolio Planning and Wealth Management</li> </ul>	<p><b>Area 1:</b> IS Audit Process</p> <p><b>Area 2:</b> IT Governance</p> <p><b>Area 3:</b> Systems and Infrastructure Lifecycle</p> <p><b>Area 4:</b> IT Service Delivery and Support</p> <p><b>Area 5:</b> Protection of Information Assets</p> <p><b>Area 6:</b> Business Continuity and Disaster Recovery</p>
<b>Exam Questions</b>	multiple-choice testlets ( <i>groups of 24 or 30 multiple-choice questions</i> ) account for 70%, and simulations ( <i>condensed case studies</i> ) account for 30% of the score. The 30% simulation portion is further divided into 10% for written communication and 20% for all other parts of the simulation.	* <b>360</b> multiple choice questions (parts 1-3) * <b>3 to 7</b> written-response essays and problems (part 4)	500 multiple choice questions	500 multiple choice questions	Level 1: 240 multiple choice questions Level 2: 240 multiple choice questions Level 3: written problems, cases and essays	200 multiple choice questions

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<b>Length of Exam</b>	14 hours	13 hours	14 hours	It will take a total of 10 hours to complete the exam. Each section is allocated a maximum of 2.6 hours to complete. Each of the four exam sections has 125 questions and you will have a maximum of 75 seconds to answer each question.	Level 1: 6 hours Level 2: 6 hours Level 3: 6 hours	4 hours
<b>Cost</b>	\$35-\$315 ( <i>varies by state</i> )	Domestic Exam Fee - \$130 Student Exam Fee - \$65 Faculty Exam Fee - FREE Certification Entrance Fee - \$125	\$295 for non-IIA Members \$230 for IIA Members \$100 for full time students	\$415 without study course \$1,110 with study course	Level 1: \$990 to \$1395 Level 2: \$600 to \$930 Level 3: \$600 to \$930 ( <i>price is affected by how early you register</i> )	\$480 or \$530 ( <i>depending upon early registration</i> )
<b>Passing Score</b>	75%	75%	75%	75%	Passing Score is Not Predetermined	75%
<b>Average Pass Rate Per Part</b>	43%	Part 1: 50% Part 2: 53% Part 3: 60% Part 4 60 %	48%	N/A	Level 1: 40% Level 2: 40% Level 3: 50%	43%
<b>When Administered</b>	The Examination is offered 5 days per week during two months of every quarter. Testing is available in January & February; April & May; July & August; and October & November. Testing is NOT available in: March, June, September, and December.	Exams are administered through the worldwide network of Thomson Prometric Testing Centers and are available in accordance with local customs. To locate a Testing Center and to schedule exam appointments, visit <a href="http://www.prometric.com/ICMA">www.prometric.com/ICMA</a>	3rd weeks of May and November	You may take the CFE Exam any time during the year. When you have applied for certification, submitted any necessary supporting documentation and are prepared to take the CFE Exam, simply request the exam via email at <a href="mailto:exam@ACFE.com">exam@ACFE.com</a>	Exams are held in locations around the world in June (all levels) and December (Level I only).	December and June

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<b>Certification Requirements</b>	<p>* A bachelor's degree is required, with 150 semester hours of education contained in this degree or supplemented after earning the bachelor's degree</p> <p>* One must have completed 21 semester hours of accounting courses that include coverage in financial accounting, audit, taxation, and management accounting and 9 semester hours of business courses, including coverage in the areas of business law, finance and information systems.</p>	<p>* Candidates for the CMA or CFM must complete two continuous years of professional experience in management accounting or financial management</p> <p>* To meet educational requirements for CMA/CFM certifications, you need to hold a bachelors degree, in any area, from an accredited college or university</p> <p>* Hold a CPA certificate or a professional qualification equivalent to the CPA issued in a foreign country or</p> <p>* Achieve a score in the 50th percentile or higher on the GMAT or GRE.</p>	<p>* Must hold a bachelor's degree or its equivalent from an accredited college-level institution</p> <p>* The IIA will accept student candidates into the CIA program who are: (1) enrolled as a senior in an undergraduate program or as a graduate student; (2) full-time students as defined by the institution in which the student is enrolled and (3) register for and take the CIA exam while enrolled in school.</p> <p>* CIA candidates must exhibit high moral and professional character and submit a character reference form completed by a CIA, their supervisor, manager, or educator with their registration.</p> <p>* CIA candidates must complete 24 months of internal auditing experience or its equivalent</p>	<p>* A minimum of a Bachelor's degree from an institution of higher learning. No specific field of study is required. If you do not have a Bachelor's degree, you may substitute two years of fraud-related professional experience for each year of academic study.</p> <p>* At the time you are certified, you must have at least two years of professional experience in a field either directly or indirectly related to the detection or deterrence of fraud.</p>	<p>*Must have a U.S. bachelor's degree, be in the final year of your bachelor's degree program, or have four years of qualified professional work experience, or a combination of work and college that totals four years</p> <p>* Meet the professional conduct admission criteria</p> <p>*Be prepared to take the exam in English</p>	<p>* A minimum of five years of professional information systems auditing, control or security work experience (as described in the job practice areas) is required for certification</p> <p>* A maximum of one year of information systems experience OR one year of financial or operational auditing experience can be substituted for one year of information systems auditing, control or security experience</p> <p>* 60 to 120 completed college semester credit hours (the equivalent of an Associate or Bachelor degree) can be substituted for one or two years, respectively, of information systems auditing, control or security experience</p>
<b>Waivers</b>	N/A	A waiver of Part 1, Business Analysis, will be granted to those who have earned selected certifications. To qualify for the waiver, direct verification of the certification must be received from the issuing organization. The appropriate fee must also be paid	Part 4 of the exam may be waived if the candidate holds a CPA certification	N/A	N/A	N/A

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<b>Continuing Education</b>	Most states require up to 40 hours of professional education per year	Thirty hours of continuing education are required each year	Practicing CIA's must complete and report 80 hours of Continuing Professional Education every two years	20 hours per year of which at least 10 hours must relate to the detection and deterrence of fraud	*Once you become a CFA charter holder, you must comply with the CFA Institute conditions, requirements, policies and procedures *You must also submit an annual Professional Conduct Statement	* Attain and report an annual minimum of twenty (20) continuing professional education hours. * Submit annual continuing professional education maintenance fees to ISACA international headquarters in full. * Attain and report a minimum of one hundred and twenty continuing professional education hours for a three year reporting period

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