**ESCUELA COMERCIAL CÁMARA DE COMERCIO, S.C.**

**ADMINISTRATIVE AUDITING**

**STUDY GUIDE 3rd PARTIAL EXAM**

1. Mention the stages of the study framework proposed by Fernandez Arena
2. List and explain the enterprise objectives according to Fernandez Arena
3. What is the proposal of Fernandez Arena to grade the management function?
4. What does an internal control system include?
5. Mention five purposes of internal controls
6. Indicate two characteristics of accounting internal controls
7. Indicate three characteristics of administrative internal controls
8. Mention and explain the stages of the control process
9. Indicate the types of controls
10. What is a preventive control? Write an example
11. Which are concurrent or detective controls? Mention an example
12. Which are feedback controls? Indicate an example
13. Why should controls be evaluated?
14. What is needed to the validity of controls?
15. Indicate two control techniques for human resources
16. Mention two financial resources techniques
17. Indicate two material resources techniques
18. Why should internal control be evaluated by the auditor before performing an audit?