



## IIA Advanced Diploma in Internal Auditing and Management

### Examination Terminology

Look for the key words in the questions

| <u>Term</u>                     | <u>Meaning</u>  |
|---------------------------------|---|
| <b>advise/recommend</b>         | Present information, opinions or recommendations to someone to enable the recipient to take action  |
| <b>analyse</b>                  | Determine and explain the constituent parts of  |
| <b>appraise/assess/evaluate</b> | Judge the importance of   |
| <b>appreciation</b>             | Ability to recognise the existence of problems or potential problems to determine the further research to be undertaken or assistance to be obtained  |
| <b>compare and contrast</b>     | State and explain the effect of the similarities and differences  |
| <b>consider</b>                 | Examine a statement and give a reasoned opinion or commentary   |
| <b>criticise</b>                | Present the faults in a theory, policy, opinion or statement  |
| <b>define</b>                   | Set out a general explanation or interpretation   |
| <b>describe</b>                 | Set out a general explanation or interpretation, possibly with illustrations of the problem or statement  |
| <b>discuss</b>                  | Set out in a logical fashion the pros and cons of an argument, similarities and differences, advantages and disadvantages or various viewpoints on a given subject and preferably to give a reasoned opinion and recommendation |
| <b>explain</b>                  | Produce details of the problem or statement   |

|                      |   |
|----------------------|---|
| <b>identify</b>      | List a number of relevant views which meet the criteria described in the question   |
| <b>illustrate</b>    | Use an example – chart, diagram, graph or figure to explain   |
| <b>list</b>          | To itemise  |
| <b>state</b>         | Express   |
| <b>summarise</b>     | State briefly the essential points (do not include examples and details)  |
| <b>tabulate</b>      | Set out in a table  |
| <b>understanding</b> | Ability to apply broad knowledge to situations likely to be encountered, to recognise significant deviations and to be able to carry out the research necessary to arrive at reasonable solutions |