



IIA Diploma in Internal Audit Practice

Examination Terminology

Look for the key words in the questions

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

| | |
|----------------------|---|
| identify | List a number of relevant views which meet the criteria described in the question |
| illustrate | Use an example – chart, diagram, graph or figure to explain |
| list | To itemise |
| state | Express |
| summarise | State briefly the essential points (do not include examples and details) |
| tabulate | Set out in a table |
| understanding | 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 |