

Part III Business Analysis and Information Technology

第三部分：经营分析和信息技术

A. Business Processes (15 - 25 percent)

经营过程（15—25%）

1. Quality management (e.g., TQM) (Awareness Level)

质量管理（如，全面质量管理）（要求了解）

2. The International Organization for Standardization (ISO) framework (Awareness Level)

国际标准化组织框架（要求了解）

3. Forecasting (Awareness Level)

预测（要求了解）

4. Project management techniques (Proficiency Level)

项目管理技术（要求熟练掌握）

5. Business process analysis (e.g., workflow analysis and bottleneck management, theory of constraints) (Proficiency Level)

经营过程分析（如，工作流程分析和瓶颈管理，约束理论）（要求熟练掌握）

6. Inventory management techniques and concepts (Proficiency Level)

存货管理技术与概念（要求熟练掌握）

7. Marketing-pricing objectives and policies (Awareness Level)

营销一定价目标与政策（要求了解）

8. Marketing-supply chain management (Awareness Level)

营销—供应链管理（要求了解）

9. Human Resources (Proficiency Level)

人力资源（要求熟练掌握）

a. Individual performance management and measurement

个人业绩管理与测评

b. Supervision

监督

c. Environmental factors that affect performance

影响业绩的环境因素

d. Facilitation techniques

促进方法

e. Personnel sourcing/staffing

人员来源/配备

f. Training and development

培训与发展

g. Safety

安全

10. Balanced Scorecard (Awareness Level)

平衡计分卡 (要求了解)

B. Financial Accounting and Finance (15 - 25 percent)

财务会计与财务管理 (15-25%)

1. Basic concepts and underlying principles of financial accounting (statements, terminology, relationships) (Proficiency Level)

财务会计的基本概念与基本原则 (报表、术语、关系) (要求熟练掌握)

2. Intermediate concepts of financial accounting (e.g., bonds, leases, pensions, intangible assets, R&D) (Awareness Level)

中级财务会计概念 (如, 债券、租赁、退休金、无形资产、研发支出) (要求了解)

3. Advanced concepts of financial accounting (e.g., consolidation, partnerships, foreign currency transactions) (Awareness Level)

高级财务会计概念 (如, 合并、合伙、外币业务) (要求了解)

4. Financial statement analysis (Proficiency Level)

财务报表分析 (要求熟练掌握)

5. Cost of capital evaluation (Awareness Level)

资本成本评估 (要求了解)

6. Types of debt and equity (Awareness Level)

债务和权益的种类 (要求了解)

7. Financial instruments (e.g., derivatives) (Awareness Level)

金融工具 (如, 衍生工具) (要求了解)

8. Cash management (treasury functions) (Awareness Level)

现金管理 (出纳职能) (要求了解)

9. Valuation models (e.g., inventory valuation and business valuation) (Awareness Level)

估价模型 (如, 存货估价和企业估价) (要求了解)

10. Business development life cycles (Awareness Level)

企业发展生命周期 (要求了解)

C. Managerial Accounting (10 - 20 percent)

管理会计 (10-20%)

1. Cost concepts (e.g., absorption, variable, fixed) (Proficiency Level)

成本的概念 (如, 全部成本、变动成本、固定成本) (要求熟练掌握)

2. Capital budgeting (Awareness Level)

资本预算 (要求了解)

3. Operating budget (Proficiency Level)

运营预算 (要求熟练掌握)

4. Transfer pricing (Awareness Level)

转移定价 (要求了解)

5. Cost-volume-profit analysis (Awareness Level)

本—量—利分析 (要求了解)

6. Relevant cost (Awareness Level)

相关成本 (要求了解)

7. Costing systems (e.g., activity-based, fixed) (Awareness Level)

成本核算系统（如，作业成本系统、固定成本系统）（要求了解）

8. Responsibility accounting (Awareness Level)

责任会计（要求了解）

D. Regulatory, Legal, and Economics (5 -15 percent) (Awareness Level)

规章，法律和经济（5-15%）（要求了解）

1. Impact of government legislation and regulation on business

政府法规对经营的影响

2. Trade legislation and regulations

贸易法规

3. Taxation schemes

税收体系

4. Contracts

合同

5. Nature and rules of legal evidence

法律证据的本质和规则

6. Key economic indicators

主要经济指标

E. Information Technology (IT) (30 - 40 percent) (Awareness Level)

信息技术（要求了解）

1. Control frameworks (e.g., SAC, COBIT)

控制框架（如，SAC, COBIT）

2. LAN, VAN, and WAN

局域网，虚拟专用网和广域网

3. Electronic funds transfer (EFT)

电子资金转账

4. e-Commerce

电子商务

5. Electronic data interchange (EDI)

电子数据交换

6. Functional areas of IT operations

信息技术的功能分类

7. Encryption

加密

8. Viruses

病毒

9. Information protection

信息防护

10. Evaluate investment in IT (cost of ownership)

信息技术投资评估（拥有成本）

11. Enterprise-wide resource planning (ERP) software (e.g., SAP R/3, Peoplesoft)

企业资源计划（如，SAP R/3, Peoplesoft）

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