Auditing Exams

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CIA Certified Internal Auditor, 2023 edition Irvin N. Gleim



Course 1: Essentials of Internal Auditing **Course 2:** Practice of Internal Auditing

Course 3: Business Knowledge for Internal Auditing



Irvin N. Gleim Ph.D., CFM, CIA, CMA, CPA, Professsor emeritus

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Ihr Ansprechpartner: Claire Baudry | Tel: +49 89 55134-238 | c.baudry@schweitzer-online.de



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The IIA has streamlined the CIA exam by redefining the three exam parts according to The IIA's global job-analysis study. Each part will better test the knowledge and skills required of current internal auditors. **Now, content is more evenly** distributed across all three parts and topics in Part 3 no longer overlap with those in Parts 1 and 2. This redistribution has made it more important to take Part 3 last, but it is now **more feasible for candidates to take Part 3 either first or last.**

Since the 2021 edition it is possible to do the exam in the German language. However, no textbooks will be published in German, only the examination is offered in your mother tongue.

The format of the test will stay the same. You will still be asked the same number of questions and given the same amount of time to finish each part of the exam. The fees and requirements to take the CIA exam will also remain the same. For the Premium Package you have the possibility for a 2nd Exam Rehearsal in full length practice exam. Notice: Web access is limited to one email address. Although internal auditing is a global industry, its terminology is rooted in English. Sometimes this vocabulary does not translate very well to other languages and causes confusion for candidates.

Candidates sitting for the exams in languages other than English have reported that the translated questions and answers are more literal. This means that certain definitions or vocabulary specific to internal auditing can be lost in translation.

Part 1: Essentials of Internal Auditing

This part covers the basics of internal auditing and regulatory requirements from the Standards and Code of Ethics.

Part 2: Practice of Internal Auditing

Part 2 tests management of the internal audit function and individual engagements, as well as fraud risks and controls. You will need to apply analysis to the internal audit basics covered in Part 1 and understand some additional topics, like fraud.

Part 3: Business Knowledge for Internal Auditing

Part 3 covers topics that most internal auditors need to be aware of in practice. Thus, you need a working knowledge of the topics tested in Parts 1 and 2 when taking Part 3.

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Ihr Ansprechpartner: Claire Baudry | Tel: +49 89 55134-238 | c.baudry@schweitzer-online.de

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