

Part 1			
I. Foundations of Internal Auditing (15%)	A - Interpret The IIA's Mission of Internal Audit, Definition of Internal Auditing, and Core Principles for the Professional Practice of Internal Auditing, and the purpose, authority, and responsibility of the internal audit activity	Proficient	Einführung in die Interne Revision
	B - Explain the requirements of an internal audit charter (required components, board approval, communication of the charter, etc.)	Basic	Prüfungsgrundlagen - von der Planung ibs zum Follow up Einführung in die Interne Revision
	C - Interpret the difference between assurance and consulting services provided by the internal audit activity	Proficient	Prüfungsgrundlagen - von der Planung ibs zum Follow up Einführung in die Interne Revision
	D - Demonstrate conformance with the IIA Code of Ethics	Proficient	Einführung in die Interne Revision
II. Independence and Objectivity (15%)	A- Interpret organizational independence of the internal audit activity (importance of independence, functional reporting, etc.)	Basic	Einführung in die Interne Revision
	B - Identify whether the internal audit activity has any impairments to its independence	Basic	Einführung in die Interne Revision
	C - Assess and maintain an individual internal auditor's objectivity, including determining whether an individual internal auditor has any impairments to his/her objectivity	Proficient	Einführung in die Interne Revision
	D - Analyze policies that promote objectivity	Proficient	Einführung in die Interne Revision
III. Proficiency and Due Professional Care (18%)	A - Recognize the knowledge, skills, and competencies required (whether developed or procured) to fulfill the responsibility of the internal audit activity	Basic	Die Arbeitstechniken des Revisors Einführung in die Interne Revision
	B - Demonstrate the knowledge and competencies that an internal auditor need to possess to perform his/her individual responsibilities, including technical skills and soft skills (communication skills, critical thinking, persuasion/negotiation and collaboration skills, etc.)	Proficient	Beratungs- und Verhandlungstechnik für Revisoren
	C - Demonstrate due professional care	Proficient	
	D-Demonstrate an individual internal auditor's competency through continuing professional development	Proficient	
IV. Quality Assurance and Improvement Program (7%)	A - Describe the required elements of the quality assurance and improvement program (internal assessments, external assessments, etc.)	Basic	Quality Assessment
	B - Describe the requirement of reporting the results of the quality assurance and improvement program to the board or other governing body	Basic	Quality Assessment
	C - Identify appropriate disclosure of conformance vs. nonconformance with The IIA's International Standards for the Professional Practice of Internal Auditing	Basic	
V. Governance, Risk Management, and Control (35%)	A - Describe the concept of organizational governance	Basic	IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
	B - Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls	Basic	Risikomanagement - Aufbau und Prüfung Das IKS im Gesamtunternehmen IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
	C - Recognize and interpret the organization's ethics and compliance-related issues, alleged violations, and dispositions	Basic	Compliance und Interne Revision IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
	D - Describe corporate social responsibility	Basic	IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
	E - Interpret fundamental concepts of risk and the risk management process	Proficient	Prozessorientiertes Risikomanagement IT Risk Management IT Risk Assessment und die Rolle der Internen Revision

	F - Describe globally accepted risk management frameworks appropriate to the organization (COSO-ERM, ISO 31000, etc.)	Basic	Die COSO Modelle in der Praxis IT risk Management IT Risk Assessment und die Rolle der Internen Revision
	G - Examine the effectiveness of risk management within processes and functions	Proficient	Prozessorientiertes Risikomanagement IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
	H - Recognize the appropriateness of the internal audit activity's role on the organization's risk management process	Basic	IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
	I - Interpret internal control concepts and types of controls	Proficient	Das IKS im Gesamtunternehmen IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
	J - Apply globally accepted internal control frameworks appropriate to the organization (COSO etc.)	Proficient	Die COSO Modelle in der Praxis IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
	K - Examine the effectiveness and efficiency of internal controls	Proficient	Das IKS im Gesamtunternehmen IT Risk Management IT Risk Assessment und die Rolle der Internen Revision
VI. Frau Risks (10%)	A -Interpret fraud risks and types of frauds and determine whether fraud risks require special consideration when conducting an engagement	Proficient	Fraud Audit
	B - Evaluate the potential for occurrence of fraud (red flags, etc.) and how the organization detects and manages fraud risks	Proficient	Wirtschaftskriminalität Fraud Audit e-Discovery und Data Analytics
	C - Recommend controls to prevent and detect fraud and education to improve the organization's fraud awareness	Proficient	Unternehmensschädigendes Verhalten erkennen und gegensteuern Fraud Audit
	D - Recognize techniques and internal audit roles related to forensic auditing (interview, investigation, testing, etc.)	Basic	Vernehmungstechnik für Revisoren Fraud Audit IT-Beweissicherung und digitale Forensik
Part 2			
I. Manging the Internal Audit Activity (20%)	A - Describe policies and procedures for the planning, organizing, directing, and monitoring of internal audit operations	Basic	Prüfungsgrundlagen - von der Planung bis zum Follow up IT Revision für Revisionsleiter
1. Internal Audot Operations	B - Interpret administrative activities (budgeting, resourcing, recruiting, staffing, ext.) of the internal audit activity	Basic	Personalentwicklung im Zeitalter der Digitalisierung
2. Establishing a risk-based Internal Audit Plan	A - Identify sources of potential engagements (audit universe, audit cycle requirements, management requests, regulatory mandates, relevant market and industry trends, emerging issues, etc.)	Basic	
	B - Identify a risk management framework to assess risks and prioritize audit engagements based on the results of a risk assessment	Basic	Prozessorientiertes Risikomanagement
	C - Interpret the types of assurance engagements (risk and control assessments, audits of third parties and contract compliance, security and privacy, performance and quality audits, key performance indicators, operational audits, financial and regulatory compliance audits)	Proficient	Outsourcing, Supplier Third Party Management und die Rolle der Internen Revision
	D - Interpret the types of consulting engagements (training, system design, system developement, due diligence, privacy, benchmarking, internal control assessment, process mapping etc.) designed to provide advice and insight	Proficient	

	E - Describe coordination of internal audit efforts with the external auditor, regulatory oversight bodies, and other internal assurance functions, and potential reliance on other assurance providers	Basic	Das IKS im Gesamtunternehmen
3. Communication and Reporting to Senior Management and Board	A - Recognize that the chief audit executive communicates the annual audit plan to senior management and the board and seeks the board's approval	Basic	
	B - Identify significant risk exposures and control and governance issues for the chief audit executive to report to the board	Basic	
	C - Recognize that the chief audit executive reports on the overall effectiveness of the organization's internal control and risk management processes to senior management and the board	Basic	
	D - Recognize internal audit key performance indicators that the chief audit executive communicates to senior management and the board periodically	Basic	
II. Planning the Engagement (20%)	A - Determine engagement objectives, evaluation criteria, and the scope of the engagement	Proficient	Prüfungsgrundlagen - von der Planung bis zum Follow up
	B - Plan the engagement to assure identification of key risks and controls	Proficient	Prüfungsgrundlagen - von der Planung bis zum Follow up
	C - Complete a detailed risk assessment of each audit area, including evaluating and prioritizing risk and control factors	Proficient	Prüfungsgrundlagen - von der Planung bis zum Follow up
	D - Determine engagement procedures and prepare the engagement work program	Proficient	Prüfungsgrundlagen - von der Planung bis zum Follow up
	E - Determine the level of staff and resources needed for the engagement	Proficient	Prüfungsgrundlagen - von der Planung bis zum Follow up
III Performing the engagement (40%)	A - Gather and examine relevant information (review previous audit reports and data, conduct walk-throughs and interviews, perform observations, etc.) as part of a preliminary survey of the engagement area	Proficient	Die Arbeitstechniken des Revisors
1. Information Gathering	B - Develop checklists and risk-and-control questionnaires as part of a preliminary survey of the engagement area	Proficient	Die Arbeitstechniken des Revisors
	C - Apply appropriate sampling (nonstatistical, judgmental, discovery, etc.) and statistical analysis techniques	Proficient	Stichprobenverfahren für Revisoren e-Discovery und Data Analytics
2. Analysis and Evaluation	A - Use computerized audit tools and techniques (data mining and extraction, continuous monitoring, automated workpapers, embedded audit modules, etc.)	Proficient	Die Arbeitstechniken des Revisors e-Discovery und Data Analytics
B	B - Evaluate the relevance, sufficiency, and reliability of potential sources of evidence	Proficient	IT-Beweissicherung und digitale Forensik Interne Revision und Enterprise Logging
	C - Apply appropriate analytical approaches and process mapping techniques (process identification, workflow analysis, process map generation and analysis, spaghetti maps, RACI diagrams, etc.)	Proficient	Die Arbeitstechniken des Revisors e-Discovery und Data Analytics
	D - Determine and apply analytical review techniques (ratio estimation, variance analysis, budget vs. actual trend analysis, other reasonableness tests, benchmarking, etc.)	Basic	Die Arbeitstechniken des Revisors e-Discovery und Data Analytics
	E - Prepare workpapers and documentation of relevant information to support conclusions and engagement results	Proficient	Die Arbeitstechniken des Revisors
	F - Summarize and develop engagement conclusions, including assessment of risk and controls	Proficient	Die Arbeitstechniken des Revisors
3. Engagement Supervision	A - Identify key activities in supervising engagements (coordinate work assignments, review workpapers, evaluate auditors' performance, etc.)	Basic	Die Arbeitstechniken des Revisors

IV Communicating Engagement Results and Monitoring Progress (20%)	A - Arrange preliminary communication with engagement clients	Proficient	Prüfungsgrundlagen von der Planung bis zum Follow up
1. Communicating Engagement Results and the Acceptance of Risk	B - Demonstrate communication quality (accurate, objective, clear, concise, constructive, complete, and timely) and elements (objectives, scope, conclusions, recommendations, and action plan)	Proficient	Prüfungsgrundlagen von der Planung bis zum Follow up
	C - Prepare interim reporting on the engagement progress	Proficient	Prüfungsgrundlagen von der Planung bis zum Follow up
	D - Formulate recommendations to enhance and protect organizational value	Proficient	Prüfungsgrundlagen von der Planung bis zum Follow up
	E - Describe the audit engagement communication and reporting process, including holding the exit conference, developing the audit report (draft, review, approve, and distribute), and obtaining management's response	Basic	Revisionsberichte - richtig erstellen, perfekt präsentieren und nachverfolgen Prüfungsgrundlagen von der Planung bis zum Follow up
	F - Describe the chief audit executive's responsibility for assessing residual risk	Basic	Prüfungsgrundlagen von der Planung bis zum Follow up
	G - Describe the process for communicating risk acceptance (when management has accepted a level of risk that may be unacceptable for the organization)	Basic	Prüfungsgrundlagen von der Planung bis zum Follow up
2. Monitoring Progress	A - Assess engagement outcomes, including the management action plan	Proficient	Prüfungsgrundlagen von der Planung bis zum Follow up
	B - Manage monitoring and follow-up of the disposition of audit engagement results communicated to management and the board	Proficient	Revisionsberichte - richtig erstellen, perfekt präsentieren und nachverfolgen Prüfungsgrundlagen von der Planung bis zum Follow up
Part 3			
I Business Acumen (35%)	A - Describe the strategic planning process and key activities (objective setting, globalization and competitive considerations, alignment to the organization's mission and values, etc.)	Basic	Personalentwicklung im Zeitalter der Digitalisierung Wirtschaftlichkeit von Geschäftsprozessen prüfen
1. Organizational Objectives, Behavior, and Performance	B - Examine common performance measures (financial, operational, qualitative vs. quantitative, productivity, quality, efficiency, effectiveness, etc.)	Proficient	Personalentwicklung im Zeitalter der Digitalisierung Wirtschaftlichkeit von Geschäftsprozessen prüfen
	C - Explain organizational behavior (individuals in organizations, groups, and how organizations behave, etc.) and different performance management techniques (traits, organizational politics, motivation, job design, rewards, work schedules, etc.)	Basic	Personalentwicklung im Zeitalter der Digitalisierung Wirtschaftlichkeit von Geschäftsprozessen prüfen
	D - Describe management's effectiveness to lead, mentor, guide people, build organizational commitment, and demonstrate entrepreneurial ability	Basic	Personalentwicklung im Zeitalter der Digitalisierung Wirtschaftlichkeit von Geschäftsprozessen prüfen
2. Organizational Structure and Business Processes	A - Appraise the risk and control implications of different organizational configuration structures (centralized vs. decentralized, flat structure vs. traditional, etc.)	Basic	IT Risk Management IT Risk Assessment und die Rolle der Internen Revision Prüfen von Prozessen und Projekten Prozessorientiertes Risikomanagement
	B - Examine the risk and control implications of common business processes (human resources, procurement, product development, sales, marketing, logistics, management of outsourced processes, etc.)	Proficient	Personalentwicklung im Zeitalter der Digitalisierung Wirtschaftlichkeit von Geschäftsprozessen prüfen Prüfen von Prozessen und Projekten Prozessorientiertes Risikomanagement
	C - Identify project management techniques (project plan and scope, time/team/resources/cost management, change management, etc.)	Basic	Prüfen von Prozessen und Projekten
	D - Recognize the various forms and elements of contracts (formality, consideration, unilateral, bilateral, etc.)	Basic	
3. Data Analytics	A - Describe data analytics, data types, data governance, and the value of using data analytics in internal auditing	Basic	Die Arbeitstechniken des Revisors e-Discovery und Data Analytics

	B - Explain the data analytics process (define questions, obtain relevant data, clean/normalize data, analyze data, communicate results)	Basic	Die Arbeitstechniken des Revisors e-Discovery und Data Analytics
	C - Recognize the application of data analytics methods in internal auditing (anomaly detection, diagnostiv analysis, predictive analysis, network analysis, text analysis, etc.)	Basic	e-Discovery and Data Analytics Interne Revision und Enterprise Logging
II Information Security (25%)	A - Differentiate types of common physical security controls (cards, keys, biometrics, etc.)	Basic	IT Security / Information Security Security Awareness - die menschliche Firewall IT-Sicherheit/Umsetzung der NIS Richtlinie in Österreich (Anforderungen und Prüfungsansätze) Datenschutzgrundverordnung (DSGVO) - Prüfungsansätze und Auswirkungen auf die Tätigkeit der Internen Revision ISO/IEC 27001 - Aufbau und Prüfung eines ISMS IT Risk Management IT Ris Assessment und die Rolle der Internen Revision Outsourcing, Supplier Third Party Management und die Rolle der IR
	B - Differentiate the various forms of user authentication and authorization controls (password, two-level authentication, biometrics, digital signatures, etc.) and identify potential risks	Basic	IT Security / Information Security Security Awareness - die menschliche Firewall IT-Sicherheit/Umsetzung der NIS Richtlinie in Österreich (Anforderungen und Prüfungsansätze) Datenschutzgrundverordnung (DSGVO) - Prüfungsansätze und Auswirkungen auf die Tätigkeit der Internen Revision ISO/IEC 27001 - Aufbau und Prüfung eines ISMS
	C - Explain the purpose and use of various information security controls (encryption, firewalls, antivirus, etc.)	Basic	Sicherheitsprüfung und Absicherung von (Web) Applikationen IT Security / Information Security IT Sicherheit / Umsetzung der NIS-Richtlinie in Österreich (Anforderungen und Prüfungsansätze) ISO/IEC 27001 - Aufbau und Prüfung eines ISMS
	D - Recognize data privacy laws and their potential impact on data security policies and practices	Basic	Interne Revision und Enterprise Logging Datenschutzgrundverordnung (DSGVO) - Prüfungsansätze und Auswirkungen auf die Tätigkeiten der Internen Revision ISA/IEC 27001 - Aufbau und Prüfung eines ISMS
	E - Recognize emerging technology practices and their impact on security (bring your own device, smart devices, internet of things, etc.)	Basic	IT Security / Information Security ISO/IEC 27001 - Aufbau und Prüfung eines ISMS
	F - Recognize existing and emerging cybersecurity risks (hacking, piracy, tampering, ransomware attacks, phishing attacks, etc.)	Basic	IT-Security / Information Security Security Awareness - Die menschliche Firewall ISO/ICE 27001 - aufbau und Prüfung eines ISMS
	G - Describe cybersecurity and information security-related policies	Basic	IT Security / Information Security ISO/IEC 27001 - Aufbau und Prüfung eines ISMS
II Information Technology (20%)	A - Recognize core activities in the systems development lifecycle and delivery (requirements definition, design, developing, testing, debugging, deployment, maintenance, etc.) and the importance of change controls throughout the process	Basic	Einführung in die IT-Revision Prüfung IKS in der IT IT Risk Management IT Risk Assessment un ddie Rolle der Internen Revision Outsourcing, Supplier Third Party Management und die Rolle der IR
1. Applicaion and System Software	B - Explain basic database terms (data, database, record, object, field, schema, etc.) and internet terms (HTML, HTTP, URL, domail name, browser, click-through, electronic data interchange [EDI], cookies, etc.)	Basic	

	C - Identify key characteristics of software systems (customer relationship management [CRM] systems; enterprise resource planning [ERP] systems; and governance, risk, and compliance [GRC] systems, etc.)	Basic	
2. IT Infrastructure and IT Control Frameworks	A - Explain basic IT infrastructure and network concepts (server, mainframe, client-server configuration, gateways, routers, LAN, WAN, VPN, etc.) and identify potential risks	Basic	IT Security / Information Security
	B - Define the operational roles of a network administrator, database administrator, and help desk	Basic	
	C - Recognize the purpose and applications of IT control frameworks (COBIT, ISO 27000, ITIL, etc.) and basic IT controls	Basic	Einführung in die IT-Revision COBIT Foundation Kurs
3. Disaster Recovery	A - Explain disaster recovery planning site concepts (hot, warm, cold, etc.)	Basic	Sicherer Informationsaustausch und Geheimschutz - data loss prevention IT Security / Information Security ISO/IEC 27001 - aufbau und Prüfung eines ISMS
	B - Explain the purpose of systems and data backup	Basic	Sicherer Informationsaustausch und Geheimschutz - data loss prevention IT Security / Information Security ISO/IEC 27001 - aufbau und Prüfung eines ISMS
	C - Explain the purpose of systems and data recovery procedures	Basic	Sicherer Informationsaustausch und Geheimschutz - data loss prevention IT Security / Information Security ISO/IEC 27001 - aufbau und Prüfung eines ISMS
IV Financial Management	A - Identify concepts and underlying principles of financial accounting (types of financial statements and terminologies such as bonds, leases, pensions, intangible assets, research and development, etc.)	Basic	Revision des Finanz- und Rechnungswesen
1. Financial Accounting and Finance	B - Recognize advanced and emerging financial accounting concepts (consolidation, investments, fair value, partnerships, foreign currency transitions, etc.)	Basic	Bilanzanalyse
	C - Interpret financial analysis (horizontal and vertical analysis and ratios related to activity, profitability, liquidity, leverage, etc.)	Proficient	Bilanzanalyse
	D - Describe revenue cycle, current asset management activities and accounting, and supply chain management (including inventory valuation and accounts payable)	Basic	Bilanzanalyse
	E - Describe capital budgeting, capital structure, basic taxation, and transfer pricing	Basic	Bilanzanalyse / Revision des Finanz- und Rechnungswesen
2. Managerial Accounting	A - Explain general concepts of managerial accounting (cost-volume-profit analysis, budgeting, expense allocation, cost-benefit analysis, etc.)	Basic	Budgetierung und Kalkulation
	B - Differentiate costing systems (absorption, variable, fixed, activity-based, standard, etc.)	Basic	Budgetierung und Kalkulation
	C - Distinguish various costs (relevant and irrelevant costs, incremental costs, etc.) and their use in decision making	Basic	Budgetierung und Kalkulation