



CIA SUBJECT AREA

Part 1 – Internal Audit Basics

- Study Unit 1. Mandatory Guidance
- Study Unit 2. Independence, Objectivity, and Due Care
- Study Unit 3. Control: Types and Techniques
- Study Unit 4. Control Frameworks and Fraud
- Study Unit 5. Sampling
- Study Unit 6. Data Gathering and Data Analysis
- Study Unit 7. Reporting, Work Papers, and Evidence

Part 2 – Internal Audit Practice

- Study Unit 1. Strategic and Operational Roles of Internal Audit
- Study Unit 2. Establish Risk-Based Internal Audit Plan
- Study Unit 3. Assurance and Compliance Engagements
- Study Unit 4. Financial, Environmental, and Consulting Engagements
- Study Unit 5. Plan and Supervise Engagements
- Study Unit 6. Communicate Results and Monitor Outcomes
- Study Unit 7. Fraud Risks and Controls

Part 3 – Internal Audit Knowledge Elements

- Study Unit 1. Governance
- Study Unit 2. Risk Management
- Study Unit 3. Organizational Structure and Processes
- Study Unit 4. Business Processes and Risks
- Study Unit 5. Communication
- Study Unit 6. Structural Analysis within an Industry
- Study Unit 7. Industry Evolution and Environments
- Study Unit 8. Strategic Decisions
- Study Unit 9. Organizational Behavior
- Study Unit 10. Leadership and Conflict Management
- Study Unit 11. IT Security and Application Development
- Study Unit 12. IT Systems
- Study Unit 13. IT Systems and Business Continuity
- Study Unit 14. Basic and Intermediate Concepts of Financial Accounting
- Study Unit 15. Advanced Concepts of Financial Accounting and Financial Statement Analysis
- Study Unit 16. Finance
- Study Unit 17. Managerial Accounting I
- Study Unit 18. Managerial Accounting II
- Study Unit 19. Global Business Environment
- Study Unit 20. Legal, Economic, and Regulatory Issues