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## Common Body of Knowledge in Internal Auditing

### A State of the Art in Europe

From European Confederation of Institutes of Internal Auditing (ECIIA)

2009, IV, 141 pages, softcover, USD 45,00; GBP 25,00 ; ISBN 978-3-503-11036-0  
Erich Schmidt Verlag

Target groups: Chief Audit Executives (CAE); internal auditors; external auditors; supervisory board of credit institutions; accountants

**About this book:** The Common Body of Knowledge is an ongoing global research program about internal auditing in practice. This research report delivers an insight into current and future trends in internal auditing and presents valuable benchmarking information:

- personal background of respondents
- organizational characteristics

- internal audit function, staffing and activities
- internal auditing standards
- tools, skills and competences

The book provides detailed comparative data for the 21 participating European countries. It is the most comprehensive study about internal auditing practices in Europe.

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