**Online-Appendix: Used Survey Question for this Study**

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| Variable | Content and categories | Original Survey Question from the IIA Survey |
| *IAF\_Size* | Total number of employees in the IAF, including administrative staff and supervisors | Please enter the number of internal audit employees:(incl. administration and head) \_\_\_\_\_\_\_\_\_ employees (FTE) |
| *Employ* | Total number of full-time equivalent employees | Please enter the total number of employees in your company/group: (if applicable incl. number of employees of outsourced companies/areas to be audited) Please state in full-time employee/FTE (Full Time Equivalent) format \_\_\_\_\_\_\_\_ employees (FTE) |
| *AudObj* | Number of objects that should be covered by the IAF | How many objects are in your audit universe?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| *Sub* | Number of subsidiaries | How many subsidiaries / legal entities (approx.) do belong to your company?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| *ForSales* | Percentage share of foreign sales in total sales | How much turnover does your company generate abroad? (in percent)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| *UnplAud* | Percentage share of unplanned audits in total audits | What is the proportion of unplanned audits in the audit activities of internalaudit? (in percent) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| *Assur* | Percentage share of working time for assurance tasks in total working time | How do you rate the relationship between audit and advisory services providedby the internal audit department?Audit (assurance) \_\_\_\_\_\_\_\_\_\_\_%Consulting\_\_\_\_\_\_\_\_\_\_ % (sum must be 100%) |
| *StakeIntens* | Total value that measures the intensity with whichsix different stakeholders use the IAF | How intensively are the audit results used from your point of view? Please select the appropriate answer for each item on a scale from very little (1) to very intense (5) for the following stakeholders:* Supervisory Board/Board of Directors
* Audit Committee/Audit Committee
* Executive Board/Company Management
* Chartered accountant
* Regulators (financial service providers only)
* Management of audited entities
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| *Industry* | Company’s industry(1) finance or insurance sectors, (0) all other industries | To which industry group does your company belong?Please select only one of the following answers:* Production
* Trade
* Service
* Credit institutions/financial services
* Insurances
* Telecommunication/media
* Pension and social insurances
* Utility companies
* Other
 |
| *Listing* | Company’s listing status(1) listed, (0) not listed | Your company is “Capital market-oriented” * Yes
* No
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| *AudPlanSig* | Signing of the company’s audit plan(2) Audit committee and supervisory board sign, (1) either audit committee or supervisory board signs, (0) neither audit committee nor supervisory board signs | Who approves the audit plan?Please select all applicable answers:* The audit plan is not explicitly approved.
* Supervisory Board/Board of Directors
* Audit Committee / Audit Committee
* Board of Management / Management Board
* Chairman of the Executive Board / Spokesman of the Executive Board / Head of
* Public Institutions
* Member of the Board of Management Internal Audit
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| *ACMeet* | Meetings between the CAE and the audit committee(1) CAE has private meetings with the audit committee, (0) CAE does not have any private meetings with the audit committee | Do you additionally meet with the ... in separate personal sessions?Please select all applicable answers:* Chairmen of the supervisory board
* Audit Committee
* Regulator
* Responsible C-Level Member
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