**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 internal  audit? (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 provided  by the internal audit department?  Audit (assurance) \_\_\_\_\_\_\_\_\_\_\_%  Consulting\_\_\_\_\_\_\_\_\_\_ % (sum must be 100%) |
| *StakeIntens* | Total value that measures the intensity with which six 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 |
| *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 |
| *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 |
| *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 |