

Internal Audit Specialization

Interest Areas

Assurance
Consulting

Employers

Professional Services Firms
Energy
Financial Services
Government Agencies
Healthcare

Professional Societies

Institute of Internal Auditors (IIA)
Students enrolled in the LSUCIA program are eligible to join the Institute of Internal Auditors (The IIA). The IIA is an international professional association of more than 185,000 members. Benefits of membership include receipt of publications and professional guidance, discounts on products and publications, as well as membership in the IIA Baton Rouge Chapter. Students attend monthly IIA Baton Rouge Chapter meetings, which provide the opportunity for networking and continuing their professional education

Related Certifications

Certified Internal Auditor (CIA)
The LSUCIA program prepares students for the CIA exam. Many students that have graduated from the program have passed the exam prior to graduation. LSU students have won the International Student High Achievement Award, given to the student who scores the highest on the CIA exam, 19 times during the last 29 years.

Contacts

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What is Internal Audit?

Internal auditing is essentially a risk assurance and consulting function that serves an organization through operation, compliance, and financial evaluations. LSU's Internal Auditing program is recognized globally as the leader in internal audit education. Faculty and students have won numerous international awards, including the International CIA Student High Achievement Award on the Certified Internal Auditor Examination in 19 of the last 29 years. LSUCIA students have received the Esther R. Sawyer Research Award three times in the last five years.

Center for Internal Auditing (LSUCIA)

The LSUCIA, considered to be the premier internal audit program in the world, is a unique, dynamic educational program. It provides training to graduate and undergraduate students for developing an understanding about the internal auditing profession and enterprise risk management. The program was the first university-based internal auditing training program and was established in 1985. The LSU Center for Internal Auditing has become a model for similar programs.

What Does It Take?

The LSUCIA specialization consists of three-to-five courses with an emphasis on governance, risk, and controls. Students must take a minimum of three courses to be considered as qualifying for the specialization designation. Several departments have differing course requirements for an internal audit specialization. The program begins in January and ends in December.

Internal audit is a multidisciplinary profession, and the LSU Center for Internal Auditing seeks students from backgrounds as varied as engineering, finance, information systems, management, marketing, accounting, economics, public administration, as well as non-business areas. Courses offered in the internal auditing specialization include operational auditing, case studies in internal auditing, and internships in internal auditing. The suggested route for an internal auditing specialization is as follows:

ACCT 7233 Graduate Internal Auditing (Prereq: consent of instructor): Theory of internal auditing; efficiency, effectiveness, and economy audits.

ACCT 7232 Case Studies in Internal Auditing (Prereq: ACCT 7233): Performance, compliance, prudence, and fraud audits.

ACCT 7234 Operational Auditing (Prereq: ACCT 7233): Operational audit methodology for management audits, functional audits, risk analysis, and auditable unit analysis.

ACCT 7231 Internship in Internal Auditing (Prereq: Permission of instructor): Credit will not be given for this course and ACCT 4231 or 4333 or 7333. Pass-fail grading. At least 20 hours per week (3 credits) of learning experience in accounting under the general supervision of a faculty member and direct supervision of a professional in accounting. Grading based on the faculty member's evaluation, a written report by the professional supervisor, and a written report by the student.

Career Opportunities: Two important benefits of the program are the active job placement and the summer internship program, which can take you to exciting cities around the world. Each summer 100-150 students work on internal audit staffs around the country. Some of these internships involve international travel. Interns have the chance to gain valuable firsthand experience in the field of internal auditing while earning academic credit toward graduation.

Please note: Students should work with the Flores MBA office to confirm availability of elective courses each semester. Electives are not available every semester and are subject to instructor availability. In cases where an elective is not offered as planned, the Flores MBA office will attempt to find alternative courses for the student to take so that the specialization can be completed.