

INTERNAL AUDIT - SYLLABUS
(FOR MANAGER)

The following may be included in the syllabus for the written exam for selection of Manager for IAG:

- 1) Reserve Bank of India circular on Asset Classification, Provisioning and Income Recognition Directions, 2026 (RBI circular dated 27-04-2026)
 - 2) RBI circular on Risk-Based Internal Audit (RBIA)- (RBI circular dated Feb 2021)
 - 3) RBI circular on Risk Based Internal Audit (RBIA) Framework – Strengthening Governance arrangements (RBI circular dated January 7, 2021)
 - 4) All Master Directions issued by the RBI to Financial Institutions on November 28, 2025 (available on RBI website)
 - 5) Areas under Concurrent Audit (RBI circular and Concurrent Audit)
- 1) Balance sheet and financial ratios analysis
 - 2) Knowledge on basic parameters on the Indian economy, India's exports and imports and information on Exim Bank as available on Exim Bank's website.
