

Course Description

Overview of the COSO Internal Control - Integrated Framework (KLplus CPE Course)

Description:

This is a basic-level course that explains the history of the COSO framework, the COSO objectives and components, and how the framework is applied at the entity, process and activity levels. This knowledge is important because COSO internal control framework was developed to help auditors evaluate control systems, a number of control frameworks have been developed by different organizations. The COSO model framework has been adopted and is the generally accepted framework for internal control. It is widely recognized as the definitive standard against which organizations measure the effectiveness of their systems of internal control.

Learning Objectives:

The objective of this course is to provide an overview of the framework and to explain how it is applied at the entity and process or activity level. By the end of the course, the learner will be able to:

- Identify the purpose and origin of COSO
- Identify the objectives and components of the Internal - Control - Integrated Framework
- Identify how the COSO framework is applied at both the entity and activity levels

Estimated Course Duration: 74 minutes (1.4 CPE)

Delivery Method: Online Self-Study

Field of Study: Auditing

Program Level: Basic

Prerequisites: None



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