

## Course Description

### Using the COSO Internal Control Integrated Framework for Sarbanes-Oxley Compliance (KLplus CPE Course)

#### Description:

This basic-level course introduces COSO—the Committee of Sponsoring Organizations of the Treadway Commission—and introduces the COSO Internal Control Integrated Framework and its five components. The course explains how the focus differs between entity level and activity level, and explains how the Framework is applied at the entity level in a Section 404 assessment.

#### Learning Objectives:

Upon completion of this 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 in a Section 404 assessment

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**Estimated Course Duration:** 65 minutes (1.2 CPE)

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**Delivery Method:** Online Self-Study

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**Field of Study:** Auditing

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**Program Level:** Basic

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**Prerequisites:** None

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