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# Understanding Internal Controls [1]

The purpose of the Understanding Internal Controls course is to provide participants with an overview of internal controls and how they help achieve management's objectives.

**Program Level:** Basic

**Prerequisites:** None

**Advanced Preparation:** N/A

**Instructional Method:** Group-Live

**Instructor:**

**Recommended CPE Credit:** 2.0 Hours

**Field of Study:** Auditing (Governmental)

**Course Objectives:**

At the end of this course, participants will be able to:

- Explain internal controls;
- List management objectives and responsibilities;
- Describe the framework of internal controls;
- Identify controls over accounting and financial reporting; and,
- List potential internal control weaknesses.

**Program Policies** [2]

**NASBA Statement**

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**Source URL:**https://www.cu.edu/controller/cpe-cpas/course-catalog/understanding-internal-controls

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[1] https://www.cu.edu/controller/cpe-cpas/course-catalog/understanding-internal-controls
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