

## **Understanding Internal Controls** <sup>[1]</sup>

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:** [Robert Kuehler](#) <sup>[2]</sup>

**Recommended CPE Credit:** 2.0 Hours

**Field of Study:** Auditing

### **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** <sup>[3]</sup>

#### **NASBA Statement**

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[www.learningmarket.org](http://www.learningmarket.org) <sup>[4]</sup>.



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