



## Module A – An Overview of COSO's Internal Control – Integrated Framework

Course Syllabus	
<b>Course Title</b>	An Overview of COSO's Internal Control - Integrated Framework
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	2
<b>Prerequisites</b>	None
<b>Description</b>	This module is an overview of the COSO IC framework.
<b>Objectives</b>	<p>Upon completion of this module, you should be able to do the following:</p> <ul style="list-style-type: none"><li>• Identify key terms, definitions, and concepts of the framework.</li><li>• Recall the relationship among objectives, components, and the entity's structure in achieving an effective system of internal control.</li><li>• Recognize roles and responsibilities related to internal control within an organization.</li><li>• Recall the limitations of internal control.</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	August 2019
<b>Course ID</b>	COSO_19A_1

Note that the proper reporting is dependent on the requirements of your state board of accountancy. (These requirements may address fields of study classifications and credit hours recognition.)



## Module B – Control Environment, Part 1 of 2

<b>Course Syllabus</b>	
<b>Course Title</b>	Control Environment, Part 1 of 2
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	1.5
<b>Prerequisites</b>	None
<b>Description</b>	This module will cover principles 1 and 2 of the control environment component.
<b>Objectives</b>	<p>Upon completion of this module, you should be able to do the following:</p> <ul style="list-style-type: none"><li>• Recall key concepts included in the framework related to the Control Environment component of internal control.</li><li>• Recall key concepts related to principles 1 and 2 of the framework and related points of focus.</li><li>• Apply the concepts with regard to principles 1 and 2 of the framework to a variety of organizational examples in achieving operations, reporting, and compliance objectives.</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	August 2019
<b>Course ID</b>	COSO_19B_1

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## Module C – Control Environment, Part 2 of 2

Course Syllabus	
<b>Course Title</b>	Control Environment, Part 2 of 2
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	1
<b>Prerequisites</b>	None
<b>Description</b>	This module will cover principles 3, 4, and 5 of the Control Environment component. Remember that the principles covered in this and the previous module apply to each category of objective, as well as to sub-objectives within a category.
<b>Objectives</b>	<p>Upon completion of this module, you should be able to do the following:</p> <ul style="list-style-type: none"><li>• Recall key concepts related to principles 3, 4, and 5 of the framework and related points of focus.</li><li>• Apply the concepts with regard to principles 3, 4, and 5 of the framework to a variety of organizational examples in achieving operations, reporting, and compliance objectives.</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	August 2019
<b>Course ID</b>	COSO_19C_1

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## Module D – Risk Assessment, Part 1 of 2

Course Syllabus	
<b>Course Title</b>	Risk Assessment, Part 1 of 2
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	1.5
<b>Prerequisites</b>	None
<b>Description</b>	In this module, you will learn more specifically about risk assessment component. We will discuss the four principles related to risk assessment. Remember that all four principles apply to each category of objective, as well as to subobjectives within a category.
<b>Objectives</b>	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none"><li>• Recall key concepts included in the framework related to the risk assessment component of internal control</li><li>• Recall key concepts related to principles 6 and 7 of the framework and related points of focus</li><li>• Apply the concepts with regard to principles 6 and 7 of the framework to a variety of organizational examples in achieving operations, reporting, and compliance objectives</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	August 2019
<b>Course ID</b>	COSO_19D_1

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## Module E – Risk Assessment, Part 2 of 2

Course Syllabus	
<b>Course Title</b>	Risk Assessment, Part 2 of 2
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	1
<b>Prerequisites</b>	None
<b>Description</b>	In this module, you will learn about principles 8 and 9 of the risk assessment component.
<b>Objectives</b>	<p>Upon completion of this module, you should be able to do the following:</p> <ul style="list-style-type: none"><li>• Recall key concepts related to principles 8 and 9 of the framework and related points of focus</li><li>• Apply the concepts with regard to principles 8 and 9 of the framework to a variety of organizational examples in achieving operations, reporting, and compliance objectives</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	August 2019
<b>Course ID</b>	COSO_19E_1

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## Module F – Control Activities

Course Syllabus	
<b>Course Title</b>	Control Activities
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	2
<b>Prerequisites</b>	None
<b>Description</b>	In this module you will learn more specifically about the Control Activities component. We will discuss the three principles related to control activities.
<b>Objectives</b>	<p>Upon completion of this module, you should be able to do the following:</p> <ul style="list-style-type: none"><li>• Recall key concepts included in the framework related to the Control Activities component of internal control.</li><li>• Recall key concepts related to principles 10-12 of the framework and related points of focus.</li><li>• Apply the concepts with regard to principles 10-12 of the framework to a variety of organizational examples in achieving operations, reporting, and compliance objectives.</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	September 2019
<b>Course ID</b>	COSO_19F_1

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## Module G – Information and Communication

Course Syllabus	
<b>Course Title</b>	Information and Communication
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	2
<b>Prerequisites</b>	None
<b>Description</b>	In this module of the program, you'll learn more specifically about the Information and Communication component. We will discuss the three principles representing the fundamental concepts associated with this component — principles 13, 14, and 15. Remember that all three principles apply to each category of objective, as well as to sub-objectives within a category.
<b>Objectives</b>	<p>Upon completion of this module, you should be able to do the following:</p> <ul style="list-style-type: none"><li>• Recall key concepts included in the framework related to the Information and Communication component of internal control.</li><li>• Recall key concepts related to principles 13, 14, and 15 of the framework and related points of focus.</li><li>• Apply the concepts of the framework with regard to principles 13, 14, and 15 to a variety of organizational examples in achieving operations, reporting, and compliance objectives.</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	August 2019
<b>Course ID</b>	COSO_19G_1

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## Module H – Monitoring Activities

Course Syllabus	
<b>Course Title</b>	Monitoring Activities
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	1.5
<b>Prerequisites</b>	None
<b>Description</b>	This module will cover the monitoring activities component. We will look at the two principles related to monitoring activities — principles 16 and 17.
<b>Objectives</b>	<p>Upon completion of this module, you should be able to do the following:</p> <ul style="list-style-type: none"><li>• Recall key concepts included in the framework related to the monitoring activities component of internal control.</li><li>• Recall key concepts related to principles 16 and 17 of the framework and related points of focus.</li><li>• Apply the concepts of principles 16 and 17 of the framework to a variety of organizational examples in achieving operations, reporting, and compliance objectives.</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	August 2019
<b>Course ID</b>	COSO_19H_1

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## Module I – Illustrative Tools, Other Resources, and Other Topics

Course Syllabus	
<b>Course Title</b>	Illustrative Tools, Other Resources, and Other Topics
<b>NASBA Field(s) of Study</b>	Auditing
<b>Level of Study</b>	Basic
<b>Credits (50 min.hr.)</b>	4
<b>Prerequisites</b>	None
<b>Description</b>	This module will discuss the templates provided within COSO's <i>Internal Control — Integrated Framework: Illustrative Tools for Assessing Effectiveness of a System of Internal Control (Illustrative Tools)</i> . You will be challenged to apply what you have learned about the framework to a case application using the <i>Illustrative Tools</i> templates.
<b>Objectives</b>	<p>Upon completion of this module, you should be able to do the following:</p> <ul style="list-style-type: none"><li>• Apply the resources provided within COSO's <i>Internal Control — Integrated Framework: Illustrative Tools for Assessing Effectiveness of a System of Internal Control (Illustrative Tools)</i>.</li><li>• Identify other COSO resources.</li><li>• Recall other topics that entities may consider when assessing the effectiveness of a system of internal control.</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	August 2019
<b>Course ID</b>	COSO_19I_1

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