

INTRODUCTION

- Questions to be addressed in this chapter:
 - What are the basic internal control concepts, and why are computer control and security important?
 - What is the difference between the COBIT, COSO, and ERM control frameworks?
 - What are the major elements in the internal environment of a company?
 - What are the four types of control objectives that companies need to set?
 - What events affect uncertainty, and how can they be identified?
 - How is the Enterprise Risk Management model used to assess and respond to risk?
 - What control activities are commonly used in companies?
 - How do organizations communicate information and monitor control processes?

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