

Principles for effective internal accounting control systems

The following slide shows four principles for developing and maintaining effective internal controls. It presents information related to risk assessment, environment management, etc.



Control environment

- Establish structure and authority
- Attract, develop, and retain competent staff
- Control organizational environment by **33%**



Risk assessment

- Identify and analyze risks, significant changes, etc.
- Specify suitable objectives
- Assess risk by **25%**



Control activities

- Select and develop controls over technology and activities to mitigate risks
- Control policies and procedures
- Control activities effectively by **12%**



Monitoring

- Conduct separate evaluations
- Communicate deficiencies among members
- Reduce possibility of errors by **5%**



Accounting Principles And Control

F Rizvi



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