

Featured Library Books of the Month

THIS MONTH'S TOPIC

Internal Audit

[Books](#)
Books

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Title: Internal Control: Integrated Framework

Author(s): Committee of Sponsoring Organizations of the Treadway Commission (COSO)

Publisher: American Institute of Certified Public Accountants

Year of Pub.: 2013

Call No.: HD70 .U5 I536 2013

ISBN.: 9781937352387 (set)

Hong Kong Institute of

This resource helps organizations design and implement internal control in light of many changes in business and operating environments since the issuance of the original 1992 Framework. The new *Framework* retains the core definition of internal control and the five components of internal control and emphasizes the importance of management judgment in designing, implementing, and conducting a system of internal control, and assessing its effectiveness. It broadens the application of internal control in addressing operations and reporting objectives and clarifies the requirements for determining what constitutes effective internal control.

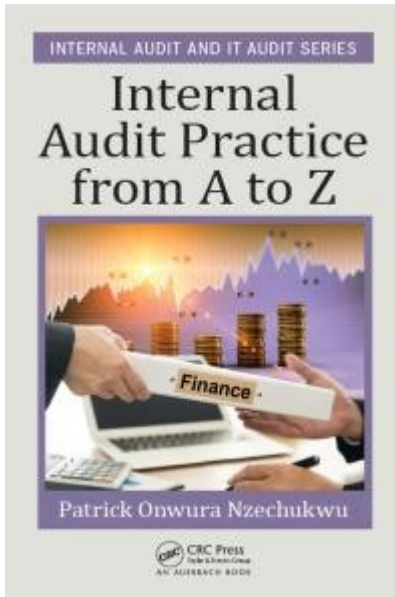
Includes:

V. 1 Executive Summary - Lays out the definition and limitations of internal control, and the requirements for an effective system of internal control, including a description of the roles of components and principles.

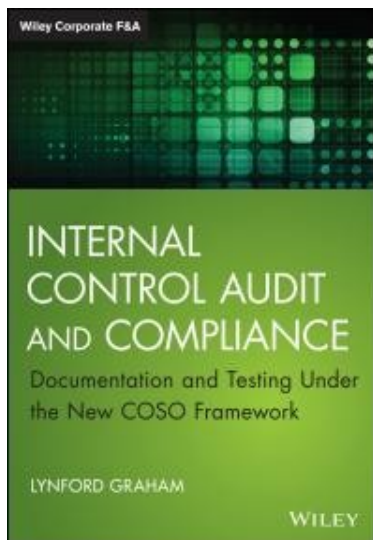
V.2 Framework & Appendices - Contains the five components and 17 principles of an effective system of internal control, illustrates approaches and examples relating to entity objectives, and provides direction for all levels of management to use in designing, implementing and conducting a system of internal control, and in assessing its effectiveness.

V.3 Illustrative Tools for Assessing a System of Internal Control - Provides templates and scenarios for applying the *Framework*. It helps management assess if a system of internal control meets the requirements for effective internal control.

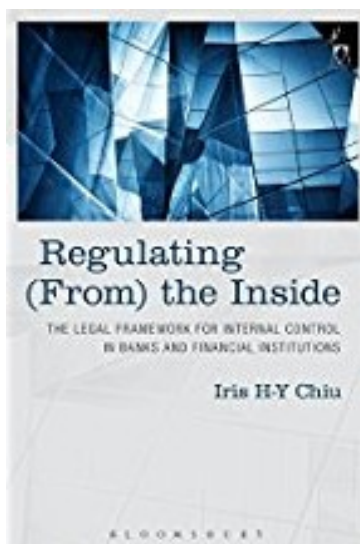
E-books (Access via ebrary)



Title: Internal Audit Practice from A to Z
Author(s): Patrick Onwura Nzechukwu
Publisher: CRC Press
Year of Pub.: 2017
Call No.: HF5668.25 N94 2017eb
eISBN.: 9781498742061
Access via: Ebrary



Title: Internal Control Audit And Compliance: Documentation and Testing Under the New COSO Framework
Author(s): Lynford Graham
Publisher: John Wiley & Sons, Inc.
Year of Pub.: 2015
Call No.: HF5668.25 .G7237 2015eb
eISBN.: 9781118996478
Access via: Ebrary



Title: Regulating (From) the Inside: The Legal Framework for Internal Control in Banks and Financial Institutions
Author(s): Iris H-Y. Chiu
Publisher: Bloomsbury Publishing
Year of Pub.: 2015
Call No.: HG1707.5 .C458 2015eb
eISBN.: 9781509901388
Access via: Ebrary

E-journals (Access via ProQuest)

- *Internal Audit: In-house or Third-party?*
Wright, Mary Thorson. **Independent Banker; Sauk Centre** Vol. 67, Iss. 11, (Nov 2017): 70-72.
- *The Influence of Internal Control Weaknesses on Firm Performance*
Lai, Syou-Ching ; Li, Hungchih; Lin, Henghsiu; Wu, Frederick. **Journal of Accounting and Finance; West Palm Beach** Vol. 17, Iss. 6, (Sep 2017): 82-95.
- *Using the Feedback Loop to Structure a Strategy Audit*
Badua, Frank; Sharifi, Mohsen; Burns, Clare. **Internal Auditing; Boston** Vol. 32, Iss. 5, (Sep/Oct 2017): 15-20.
- *Internal Control Quality and the Profitability of the "All Other" Category in Segment Reporting*
Jiang, Xiaowen; Lin, Ling. **Internal Auditing; Boston** Vol. 32, Iss. 5, (Sep/Oct 2017): 27-33.
- *The Importance of Audit Planning*
Gartland, Daniel J, CPA. **Journal of Accountancy; New York** Vol. 224, Iss. 3, (Sep 2017): 14-15.
- *Internal Audit: the Need for Evolution*
Moynihan, Ailbhe. **Accountancy Ireland; Dublin** Vol. 49, Iss. 3, (Jun 2017): 48-50.
- *The View from Outside*
Farkas, Maia; Hirsch, Rina, CPA. **Strategic Finance; Montvale** Vol. 98, Iss. 11, (May 2017): 56-62.
- *A Framework for Continuous Auditing: Why Companies Don't Need to Spend Big Money*
Shilts, Josh, CPA/CFF, CGMA. **Journal of Accountancy; New York** Vol. 223, Iss. 3, (Mar 2017): 38-42.
- *Associations Among the Five Components within COSO Internal Control- Integrated Framework as the Underpinning of Quality Corporate Governance*
Rae, Kirsten; Sands, John; Subramaniam, Nava. **Australasian Accounting Business & Finance Journal; Wollongong** Vol. 11, Iss. 1, (2017): 28-54.
- *Performance Measurement Systems to Evaluate Internal Audit Activities*
Burnaby, Priscilla A; Carlson, Amanda Gates. **Internal Auditing; Boston** Vol. 32, Iss. 1, (Jan/Feb 2017): 15-30.
- *Internal Control Audit and Compliance: Documentation and Testing Under the New COSO Framework*
Lazenby, Nikki; Moffitt, Chris. **Internal Auditing; Boston** Vol. 32, Iss. 1, (Jan/Feb 2017): 44-45.
- *Big Data and Perceptions of Internal Control Frameworks*
Calderon, Thomas G; Onita, Colin. **Internal Auditing; Boston** Vol. 31, Iss. 6, (Nov/Dec 2016): 6-14.
- *Digital Currency Update for Tax-Conscious Internal Auditors*
Moldof, Al. **Internal Auditing; Boston** Vol. 31, Iss. 6, (Nov/Dec 2016): 40-43.
- *Internal Control: Is it a Benefit or Fad to Small Companies? A Literature Dependency Perspective*
Frazer, Linval. **Journal of Accounting and Finance; West Palm Beach** Vol. 16, Iss. 4, (Jul 2016): 149-161.