

10 Principles of Internal Control

1

Responsibility Must be Fixed

People responsible for the performance of a job should be clearly identified so that there will be no doubt or confusion.

2

Segregation of Accounting and Operating Functions

Accounting and operating functions should be separated to prevent the occurrence of errors, manipulation and fraud.

3

No One Shall Have Complete Charge/Control of a Transaction

A transaction should not be entrusted to one individual only as it may lead to a high possibility of committing fraud.

4

All Available Proof of Accuracy Must be Utilized

Documentation is important because it provides a financial record of each event or activity which helps in ensuring the accuracy and completeness of transactions.

5

Personnel Must be Carefully Selected and Trained, Job Rotation Must be Done or Vacation Must be Made if Possible

Proper employee selection and training helps increase the overall performance and efficiency of the company. Moreover, job rotation helps to achieve various human resources objectives.

Principles Of Internal Control

Xiaolong Qi



Principles Of Internal Control:

Principles Of Internal Control Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the energy of words has been much more evident than ever. They have the capability to inspire, provoke, and ignite change. Such may be the essence of the book **Principles Of Internal Control**, a literary masterpiece that delves deep to the significance of words and their affect our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book's key themes, examine its writing style, and analyze its overall impact on readers.

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