**MODULE 4 – INTERNAL CONTROLS ASSIGNMENT:**

**Researching Internal Controls, PCAOB, SOX 2002, and COSO**

**Assignment:**

* **Conduct research to learn about internal controls, the PCAOB, the Sarbanes-Oxley Act of 2002, and COSO.**
* **After reading and studying the 7 documents linked on the course website and any other material that you research and deem pertinent, create a thorough and comprehensive set of original PPT slides that explains:**

**1) The Historical Background leading up to The Sarbanes-Oxley Act of 2002**

**2) The Sarbanes-Oxley Act of 2002**

**3) PCAOB (The Public Company Accounting Oversight Board),**

**4) Internal control principles and best practices, and**

**5) The internal control objectives and components of COSO (Committee of Sponsoring Organizations of the Treadway Commission).**

**General guidelines for preparing PowerPoint slides:**

* General guidelines for preparing PowerPoint slides
  1. **Keep slides simple, not too busy** – general suggestion: no more than 6 bullet points per slide, no more than 6 words per bullet point;
  2. **Font size** – at least 20-point in the body of the slide; Slide title size should be larger
  3. **Case** -- use upper and lower case - ALL CAPITALS ARE DIFFICULT TO READ QUICKLY; avoid italics.
  4. **Colors** – use good color contrasts; black on white is acceptable
  5. **Backgrounds** – should be simple and consistent across slides; graphics should enhance, not distract from, the presentation
  6. **Layout** -- use a consistent layout for all of your slides; this is easily done by creating a master slide prior to starting.
  7. **Animation** -- use animation and transitions sparingly and consistently; dissolves, blinds and fly-ins distract the audience from your message.
  8. **Spelling and punctuation** – should be perfect, without error
  9. **Bullets** -- display bullets as black dots and keep each bullet to 1 line, 2 at the most; left align bullets (do not center align); do not use full sentences
  10. **References** – cite your information sources (a list of end notes or footnotes at the end of your presentation; URLs are acceptable); Plagiarism is the use of someone else's work, words, or ideas as if they were your own.

**Deliverable deadline:**

**Email your PPT presentation file to me by Wednesday, September 3, 2014, 11:59pm.**