

Approaches for effective accounting control systems

The following slide exhibits approaches to implement accounting to maintain reliability of income statements. It presents information related to detective, preventive and corrective controls.



Detective controls

- Identify practices which are not operating
- Avoid practicing of illegal activities or measures
- Allocate detective controls like internal audits, inventory control system, etc.
- Add text here



Preventive controls

- Maintain existing policies and procedures to avoid inaccuracies in workplace
- Reduce management involvement in preparing financial statements
- Add text here



Corrective controls

- Apply corrective controls to avoid discrepancy raised on detective controls
- Implement rectification measures for corrective controls
- Add text here

Accounting Control And Organization Behavior

Puja Mehta

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