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Transferring auditors' internal control evaluation knowledge to management

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Abstract

Due to both regulatory and competitive forces, attention to an organization's internal controls has increased significantly in the 1990s. Although management is ultimately responsible for ensuring internal controls are adequate, managers often lack knowledge of internal control concepts. This study reports on an experiment testing an expert system developed to facilitate the transfer of internal control knowledge to management. Experimental results indicate that expert systems are viable aids for transferring internal control knowledge to managers whose work experience is outside of accounting and control systems.



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Keywords

Intelligent system; Expert system; Management; Internal controls; Knowledge transfer; Learning theory

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