**Guidance on Control (CoCo)**, The Canadian Institute of Chartered Accountants, 1995.

**Log into Knotia**, the CICA online source for more accounting and assurance information than you can imagine!

This login works anywhere at Doon campus Conestoga. It does not work off campus.

**Finding the information:** From the main screen select:

* CICA Standards & Guidance Collection
  + Guidance of the criteria of control board
    - Guidance on Assessing Control
      * Part 2: Criteria of Control Principles
        + Exhibit 2 – Copy the 8 principles to a Word document.

In Principle 5, the CICA Criteria of Control Framework is referred to. Return to:

* + Guidance of the criteria of control board
    - Guidance on Control
      * The Criteria
        + Exhibit B – Copy the 20 criteria to the same Word document.

**Critical Thinking:**

Compare the CoCo principles and criteria to the CoSo framework principles in Ex 6-6, p 6-7 of your text.

Is the overall focus of the frameworks different or similar? Support your answer with 3 -5 examples.

In your opinion why would Canada and the US adopt different or similar internal control frameworks? Consider broad economic, business, political and societal issues.