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Titolo	Accounts payable and Sarbanes-Oxley [[electronic resource]] : strengthening your internal controls // Mary S. Schaeffer
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Note generali	Includes index.
Nota di contenuto	Accounts Payable and Sarbanes-Oxley: Strengthening Your Internal Controls; Contents; Preface; Acknowledgments; Part I: The Basics; Chapter 1: Sarbanes-Oxley: How It Applies to Accounts Payable; BACKGROUND; OVERVIEW OF THE ACT; EFFECTIVE DATES OF THE ACT; WHISTLEBLOWER PROTECTIONS; AUDITOR INDEPENDENCE: THE PROBLEM; AUDITOR INDEPENDENCE: THE NEW REQUIREMENTS; TIMELY DISCLOSURE; HOW MATERIAL EVENTS ARE REPORTED; MANAGEMENT ASSESSMENT OF INTERNAL CONTROLS; AUDITORS' ASSESSMENT OF INTERNAL CONTROLS; CORPORATE RESPONSIBILITY; SUBCERTIFICATIONS; USING THE ACT TO FOSTER CHANGE; DIRECTORS INSURANCE CONCLUDING THOUGHTSChapter 2: Compliance Alternatives: Outsourcing and the COSO Framework; OUTSOURCING; SARBANES-OXLEY REQUIREMENTS IF USING AN OUTSOURCER; MECHANISM FOR DEMONSTRATING APPROPRIATE CONTROLS; COSO FRAMEWORK: BACKGROUND; COSO OBJECTIVES: ENTERPRISE RISK; ENTERPRISE RISK MANAGEMENT; CONCLUDING THOUGHTS; Chapter 3: Invoice Processing; PURCHASE ORDERS; PURCHASE ORDER PROBLEMS;

DOCUMENTATION; FLOWCHARTS; INVOICE HANDLING: CLEAR INSTRUCTIONS; APPROVAL PROCESS; THREE-WAY MATCH; SMALL-DOLLAR INVOICES; CONTRACT COMPLIANCE; FRAUD; SEGREGATION OF DUTIES; MASTER VENDOR FILE
ELECTRONIC INVOICINGMONTH-END CLOSE; YEAR-END CLOSE; RECOMMENDED INVOICE-PROCESSING PRACTICES; CONCLUDING THOUGHTS; Part II: Payment Process; Chapter 4: Checks; AUTHORIZED SIGNERS AND BOARD DELEGATIONS; CHECK SIGNERS;
DOCUMENTATION: CHECK SIGNERS AND ACCOUNTS; CHECK STOCK; CHECK-SIGNING PROCEDURES; FACSIMILE SIGNER; RUSH CHECKS; MAILING CHECKS; OUTSOURCING CHECK PRINTING; CHECK REQUEST FORMS; POSITIVE PAY; RECONCILE BANK STATEMENTS; RECURRING PAYMENTS; CONCLUDING THOUGHTS; Chapter 5: Purchasing Cards; P-CARD GROWTH; TYPICAL USAGE
THE SURVEY: HOW HAS SARBANES-OXLEY AFFECTED YOUR P-CARD OPERATIONS?WHY COMPLY IF YOU DON'T HAVE TO?; IMPLEMENTATION RESOURCES; WHO'S DOING THE WORK?; SARBANES-OXLEY IMPACT ON P-CARD PROGRAMS; SARBANES-OXLEY FACTOR IN CHANGE; HAS SARBANES-OXLEY FORCED CHANGE?; ADDITIONAL CONTROL FEATURES; WHAT'S BEING CERTIFIED?; RAMIFICATIONS OF NOT SIGNING; CONCLUDING THOUGHTS; Chapter 6: Electronic Payments: Alternatives to the Paper Check; WIRE TRANSFERS; AUTOMATED CLEARINGHOUSE (ACH); DAILY RECONCILIATIONS; CONCLUDING THOUGHTS; Part III: Functions Related to and Often Handled in Accounts Payable
Chapter 7: Travel and Entertainment Expense ProcessingBAD PRACTICES; WRITTEN POLICIES; POLICY ENFORCEMENT; SPOT-CHECKING; EXCEPTIONS TO SPOT-CHECKING; WHO SUBMITS WHEN MULTIPLE EMPLOYEES ARE INVOLVED?; ELECTRONIC REIMBURSEMENT; T&E CARDS; EXCEL REPORTS; ONE-CARD PROGRAMS; CONCLUDING THOUGHTS; Chapter 8: Unclaimed Property (Escheat)*; STATE OF COMPLIANCE; EFFECT OF SARBANES-OXLEY ON PRIVATE COMPANY REPORTING; KEY ESCHEAT ISSUES; COMPLIANCE; WHAT'S REQUIRED TO DO ESCHEAT CORRECTLY?; COMMON NONCOMPLIANCE AREAS; SUBCERTIFICATIONS; SEGREGATION OF DUTIES; CONCLUDING THOUGHTS
Chapter 9: 1099s and Other IRS-Related Information Reporting

Sommario/riassunto

""Accounts Payable and Sarbanes-Oxley cements Mary Schaeffer's reputation as the premier authority on accounts payable. She provides great detail on all aspects of the payables systems needed to comply with Sarbanes-Oxley. A must for every controller's bookshelf!""-Steven Bragg, Premier Data Services ""Mary Schaeffer has done it again! America's most accomplished accounts payable expert has written another authoritative and comprehensive work. This time she takes aim at internal controls and the Sarbanes-Oxley Act as they impact the payables function. Whether or not you are

2. Record Nr.	UNINA9910580237203321
Autore	Abhervé Déborah
Titolo	Écrire l'histoire environnementale au xxie siècle : Sources, méthodes, pratiques // Stéphane Frioux, Renaud Bécot
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ISBN	9782753587410 2753587418
Descrizione fisica	1 online resource (360 pages)
Collana	Histoire
Altri autori (Persone)	BartolottiFabien BeckCorinne BécotRenaud CastonguayStéphane CliffordJim CornuPierre DeudonLaëtitia DournelSylvain ElsigAlexandre FagetDaniel FriouxStéphane FurstBenjamin GardonSébastien GautierAmandine GrégoireFabrice HaidvogelGertrud HauerFriedrich HohensinnerSeverin Jacob-RousseauNicolas Le GoullonGwenaëlle Le NaourGwenola LlinaresSylviane MarinvalMarie-Christine Orillos JuanMa. Florina RonsinGaëlle SajaloliBertrand SauzeauThierry SchmidMartin SimonettiRémy SonnlechnerChristoph TranchantMathias WiniwarterVerena ZiglioliBruno

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Lingua di pubblicazione	Francese
Formato	Materiale a stampa
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Sommario/riassunto	<p>Les chantiers de l'histoire environnementale sont aussi nombreux que les enjeux soulevés par la crise écologique contemporaine. Gestion des risques par les sociétés passées, exploitation des ressources naturelles, mutation du regard porté sur l'environnement constituent quelques facettes d'une historiographie désormais mature et foisonnante. Les contributions réunies par le Réseau universitaire de chercheurs en histoire environnementale (RUCHE), à l'occasion de son 10e anniversaire, offrent un panorama international et pluridisciplinaire de cette révolution historiographique, en partant d'un état des lieux inédit dans quelques champs impactés par l'émergence d'une approche environnementale (telles l'histoire des mondes du travail et l'histoire maritime). La réflexion porte ensuite sur l'usage de sources et sur les méthodologies de recherche, en se fondant sur des exemples (comme les cartes) et en retraçant des expériences collectives de travail sur archives. Enfin, quelques études sur les acteurs et objets de l'histoire environnementale illustrent l'apport de l'interdisciplinarité pour interroger nos sociétés contemporaines.</p>