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Autore	Anand Sanjay
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Nota di contenuto	Sarbanes-Oxley Guide for Finance and Information Technology Professionals; Contents; Preface; Acknowledgements; Introduction; EVENTS LEADING UP TO THE ACT; REGULATION OVERHAUL; GOVERNMENT REACTION; IMPACT OF THE ACT; SARBANES-OXLEY AND CORPORATE CULTURE; SARBANES-OXLEY AND THE FINANCE DEPARTMENT; SARBANES-OXLEY AND THE IT DEPARTMENT; SARBANES-OXLEY AND CORPORATE MANAGEMENT; PROCESSES OR SYSTEMS?; CONSEQUENCES OF NONCOMPLIANCE; CIVIL AND CRIMINAL PENALTIES; ENDNOTE; Part I: Sarbanes-Oxley for the Finance Professional; Chapter 1: Scope and Assessment of the Act; INTEGRITY; INDEPENDENCE PROPER OVERSIGHTACCOUNTABILITY; STRONG INTERNAL CONTROLS; TRANSPARENCY; DETERRENCE; CORPORATE PROCESS MANAGEMENT; ENDNOTES; Chapter 2: Internal Controls; COMPONENTS OF INTERNAL CONTROL; PURPOSE OF INTERNAL CONTROL; DEVELOPING AN INTERNAL CONTROL SYSTEM; Chapter 3: Control Environment; RISK ASSESSMENT; INFORMATION AND COMMUNICATION; MONITORING;

Chapter 4: Material Weaknesses; SPECIFIC INTERNAL CONTROLS TO EVALUATE; DISCLOSURE COMMITTEE; Chapter 5: Implementing Sarbanes-Oxley: What Does Compliance Look Like?; TIME LINE; CHECKLISTS; REPORTING, DOCUMENTATION, AND ARCHIVING; DISCLOSURE; ENDNOTES

Chapter 6: Technology Implications; STORAGE SYSTEMS; IT SOLUTIONS; CHANGES IN IT MANAGEMENT; Chapter 7: Sarbanes-Oxley-Related Bodies; PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD; COMMITTEE OF SPONSORING ORGANIZATIONS; SECURITIES AND EXCHANGE COMMISSION; FINANCIAL ACCOUNTING STANDARDS BOARD; Chapter 8: Opportunities and Challenges Created by Sarbanes-Oxley; OPPORTUNITIES; CHALLENGES; ENDNOTES; Chapter 9: Summary for the CFO; CHANGES TO CORPORATE GOVERNANCE; CATALYST FOR IMPROVEMENT; Part II: Sarbanes-Oxley for the IT Professional; Chapter 10: Impact of Sarbanes-Oxley

IMPACT ON THE ENTERPRISE, THE CEO, AND THE CFO; IMPACT OF SARBANES-OXLEY ON CORPORATE MANAGEMENT SYSTEMS; IMPACT OF SARBANES-OXLEY ON THE TECHNOLOGY INFRASTRUCTURE; ENDNOTES; Chapter 11: Technologies Affected by Sarbanes-Oxley: From Sarbanes-Oxley to SOCKET; SEPARATE VENDOR HYPE FROM REALITY; SARBANES-OXLEY COMPLIANCE AS AN IT PROJECT; PERSPECTIVE ON SARBANES-OXLEY GOALS; STEPS FOR SARBANES-OXLEY COMPLIANCE; SARBANES-OXLEY AND THE SEC; ENDNOTES; Chapter 12: Enterprise Technology Ecosystem; ORGANIC IT ARCHITECTURE; ECOSYSTEM AND SARBANES-OXLEY; ENDNOTE

Chapter 13: Implementing the SOCKET Methodology; SPECIES OR COMPONENTS OF THE ENTERPRISE TECHNOLOGY ECOSYSTEM; COSO FRAMEWORK; SOCKET TECHNOLOGIES; TRANSACTIONAL SYSTEMS: ERP, SCM, CRM; ANALYTICAL AND REPORTING SYSTEMS; DATA WAREHOUSING; ENDNOTES; Chapter 14: SOCKET and Enterprise Information Management; DOCUMENT MANAGEMENT AND SARBANES-OXLEY; DOCUMENT SECURITY; COMMUNICATION AND NETWORKING; ENDNOTES; Chapter 15: The Process; INTRODUCTION TO THE PROCESS; STRATEGIC (TOP-DOWN) APPROACH; TACTICAL (BOTTOM-UP) APPROACH; MONITORING THE AUDIT TEAM

IMPLEMENTATION PROCESS: REENGINEERING FOR SARBANES-OXLEY COMPLIANCE

Sommario/riassunto

Praise for Sarbanes-Oxley Guide for Finance and Information Technology Professionals ""Effective SOX programs enlist the entire organization to build and monitor a compliant control environment. However, even the best SOX programs are inefficient at best, ineffective at worst, if there is a lack of informed, competent finance and IT personnel to support the effort. This book provides these important professionals a needed resource for and road map toward successfully implementing their SOX initiative.""-Scott Green Chief Administrative Officer, Weil, Gotshal & Manges LLP an

2. Record Nr.	UNINA9910633997803321
Autore	Schramm Christian
Titolo	Wandlungsdynamiken transnationaler Familien unter Krisenbedingungen : Biographische Perspektiven auf Familienconfigurationen zwischen Spanien und Ecuador
Pubbl/distr/stampa	Verlag Barbara Budrich, 2023
Descrizione fisica	1 online resource (366 p.)
Soggetti	Sociology: family & relationships
Lingua di pubblicazione	Tedesco
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	<p>Gesellschaftliche Umbrüche bedeuten für Migrierende und ihre Familien eine besondere Herausforderung; zusätzlich zur meist notwendigen Neuauhandlung der Beziehungen nach der Migration eines Familienmitglieds. Die biographisch angelegte Fallstudie untersucht diesen Prozess in grenzübergreifend organisierten ecuadorianischen Familien und schaut besonders auf sich verschiebende Machtbalancen. Die Bedeutung der jüngsten Wirtschaftskrise im Ankunftsland Spanien wird dabei vor dem Hintergrund eines mehrere Jahrzehnte andauernden familialen Wandlungsprozesses erschlossen. Im Ergebnis erweist sich die Krise als weniger einschneidend als zuvor angenommen, wobei die Resilienz familialer Machtverhältnisse als ambivalent bewertet wird.</p> <p>When family members migrate internationally, it usually means a deep change in the relationships they maintain with each other. The author examines this process in families organized across borders between Ecuador and Spain. In doing so, the effects of the recent economic crisis in the country of arrival are considered in the light of a process of familial change that has lasted several decades. The particular resilience of familial power relations is thereby evaluated as ambivalent.</p>