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Autore	Schaeffer Mary S
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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

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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

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