1. Record Nr. UNINA9911019179803321 Autore Anand Sanjay Titolo Essentials of Sarbanes-Oxley / / Sanjay Anand Pubbl/distr/stampa Hoboken, N.J., : John Wiley & Sons, c2007 **ISBN** 1-280-91643-5 9786610916436 1-118-38459-8 0-470-17540-0 Descrizione fisica 1 online resource (224 p.) Collana **Essentials series** 346.73/0666 Disciplina Soggetti Corporations - Accounting - Law and legislation - United States Disclosure of information - Law and legislation - United States Financial statements - Law and legislation - United States Directors of corporations - Legal status, laws, etc - United States Corporate governance - Law and legislation - United States Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Includes index. Nota di contenuto Background -- Introduction to the Sarbanes-Oxley Act -- Selected SOX sections -- Implementing a strategy -- Industry frameworks --Achieving sustainable compliance -- Technology solutions -- Beyond the American corporation. Sommario/riassunto What is the importance of Sections 302 and 404?""Implementing"" SOX using COSO and COBITSOX's impact on foreign companies andnonprofitsAchieving cost-effective sustainable complianceThe evolving role of the SEC and the PCAOB Praise for ESSENTIALS OF SARBANES-OXLEY ""Since its enactment in 2002, the Sarbanes-Oxley Act and its Section 404 internal control requirements have caused many a great deal of 'pain and suffering!' With its emphasis on what Sanjay Anand frequently reminds us is the 'real world,' this book should

reduce some of that pain as it provid