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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
