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This book provides an introduction to the key elements of the Sarbanes-Oxley (SOX) legislation which was introduced in the United States in 2002, to improve the governance, controls and financial reporting for companies.It includes a summary of the SOX legislation, an outline of the management certifications required under SOX, a guide to setting up and maintaining a SOX 404 annual compliance framework with advice on planning, testing and reporting. It also provides a guide to testing of IT general controls. This guide also provides handy practical tips to help organizations successfully comply with SOX legislation.This book will be useful to students who are studying accountancy, law, business studies and management. It will also be helpful to risk management personnel, auditors and senior managers tasked with ensuring companies maintain SOX compliance. It will also assist CPAs and external auditors who must carry out audits under the SOX legislation.

Praise for Sarbanes-Oxley Guide for Finance and InformationTechnology Professionals: "Effective SOX programs enlist the entire organization to buildand monitor a compliant control environment. However, even the bestSOX programs are inefficient at best, ineffective at worst, ifthere is a lack of informed, competent finance and IT personnel tosupport the effort. This book provides these importantprofessionals a needed resource for and road map towardsuccessfully implementing their SOX initiative." (Scott Green Chief Administrative Officer, Weil, Gotshal& Manges LLP and author, Sarbanes-Oxley and the Board ofDirectors "As a former CFO and CIO, I found this book to be an excellentsynopsis of SOX, with impressive implementation summaries andchecklists." (Michael P. Caganti CISA, Editor in Chief, InformationSystems Control Journal and author, Managing the AuditFunction "An excellent introduction to the Sarbanes-Oxley Act from theperspective of the financial and IT professionals that are on thefront lines of establishing compliance in their organizations. Theauthor walks through many areas by asking 'what can go wrong' typesof questions, and then outlines actions that should be taken aswell as the consequences of noncompliance. This is a good book toadd to one's professional library!" (Robert R. Moeller Author, Sarbanes-Oxley and the NewInternal Auditing Rules "Mr. Anand has compiled a solid overview of the control systemsneeded for not only accounting systems, but also the informationtechnologies that support those systems. Among the Sarbanes bookson the market, his coverage of both topics is unique." (Steven M. Bragg Author, Accounting Best Practices "An excellent overview of the compliance process. A must-readfor anyone who needs to get up to speed quickly withSarbanes-Oxley." (Jack Martin Publisher, Sarbanes-Oxley ComplianceJournal

This Introduction Guide to the Sarbanes-Oxley Body of Knowledge (SOXBoK) is the world's most comprehensive, authoritative compendium on Sarbanes-Oxley (SOX). Produced by SOX Institute, the leading provider of Sarbanes-Oxley research, education, certification, advisory and membership services for GRC (Governance, Risk Management and Compliance) professionals, the SOXBoK has been created by practitioners for practitioners. It covers all titles and sections of the Sarbanes-Oxley Act, and provides actionable advice for implementation using GASP (Generally Accepted SOX Principles). It is a must-have for anyone implementing SOX and similar regulations. It addresses the Finance, Accounting, Audit, IT, Ethics, Legal, Risk and other disciplines impacted by SOX. Includes the Act.

What is the importance of Sections 302 and 404? "Implementing" SOX using COSO and COBIT SOX's impact on foreign companies andnonprofits Achieving cost-effective sustainable compliance The 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 provides a practical and very realistic approach for an effective implementation of Sarbanes-Oxley internal control processes. The book has references to the new changes in auditing standards and emphasizes achieving sustainable compliance-practical and realistic approaches." (Robert R. Moeller, President, Compliance & Control Systems, Inc. "Sanjay Anand has provided what every busy executive needs, a concise overview of Sarbanes-Oxley Act essentials. His book is a terrific reference text that I recommend to anyone who needs to quickly understand the substance of the Act." (Scott Green, Chief Administration Officer Weil, Gotshal & Manges LLP "If you are looking to put together the various pieces-finance, accounting, audit, legal, IT, ethics-and understand the 'big picture' of the Sarbanes-Oxley Act, there is no other book like this. With 'Tips & Techniques' and 'In the Real World' examples, this book brings lively, practical, tangible, and compressible dimensions to a complex, multifaceted (and often dry) subject. This is essential reading for those new to the process and old hands going into their third and fourth years of SOX. It will also help those in other countries adopting SOX-like internal controls and regulations." (Dr. Anthony Tarantino, Governance, Risk, and Compliance Center of Excellence, IBM, Financial Services Sector, Silicon Valley and New York City Written by Sanjay Anand, one of the world's leading corporate governance, risk management, and regulatory compliance experts, this simple to use book is designed with appreciation for demanding professional obligations, with information always easy to find and at your fingertips. Essentials of Sarbanes-Oxley equips you with the knowledge you and all your company members need to initiate a SOX project, allocate a budget, and help your company achieve compliance.

Sarbanes-Oxley and the New Internal Auditing Rulesthoroughly and clearly explains the Sarbanes-Oxley Act, how itimpacts auditors, and how internal auditing can help with itsrequirements, such as launching an ethics and whistle-blowerprogram or performing effective internal controls reviews under theCOSO framework. With ample coverage of emerging rules that have yetto be issued and other matters subject to change, this bookoutlines fundamental blueprints of the new rules, technologicaldevelopments, and evolving trends that impact internal auditprofessionals. Order your copy today!

This book is essential for students and practitioners in accounting, international business, finance, and economics. In a straightforward and readable style, it focuses on the changing accounting and auditing standards in national and global economies in the post-Enron/Arthur Andersen era. The authors clarify the reasons behind and consequences of the accounting profession's failure in auditing and self-regulation, as most firms placed consulting profits ahead of public audit duties. They show how Sarbanes-Oxley solutions, while not perfect, are major contributors to the profession's redemption, and have enabled it to rise to new heights of service and revenue. The book offers a detailed examination of accounting practitioners' past challenges and future prospects. It provides a realistic analysis of specific issues facing accounting and auditing firms today, including the growing problem of independence; the need for one set of international accounting standards and one set of auditing standards; adjustments facing the global financial system; and the impact of the Internet and communication systems on accounting firms.

You may not believe that there's a fun and easy way to comply with Sarbanes (Oxley), but once you have Sarbanes-Oxley For Dummies, Second Edition in front of you, you're sure to change your mind. This friendly guide gets you quickly up to speed with the latest SOX legislation and shows you safe and effective ways to reduce compliance costs. In plain English, this completely reliable handbook walks you through the new and revised SOX laws, introduces compliance strategies for changed and unchanged guidelines, and gives you an effective framework for implementation You'll find out how to create an efficient audit committee, purchase and use SOX software solutions, and make practical, cost-effective decisions in your initial compliance year and beyond. You'll also find proven strategies for staying public or going private and learn how to deal with all those SOX forms. Discover how to: Establish SOX standards for IT professionals Minimize compliance costs in every area of your company Survive a section 404 audit Avoid litigation under SOX Anticipate future rules and trends Create a post-SOX paper trail Bolster your company's standing and reputation Work with SOX in a small business Meet new SOX standards Build a board that can't be bought Comply with all SOX management mandates Complete with invaluable tips on how to form an effective audit committee, Sarbanes-Oxley For Dummies is the resource you need to keep your SOX clean.

Corporate Governance Post Sarbanes-Oxley introduces a corporate governance structure consisting of seven interrelated mechanisms of oversight: managerial, compliance, audit, advisory, assurance, and monitoring. The book begins with a discussion of the new requirements for corporate governance and financial reporting brought about by Sarbanes-Oxley and then shows how a well-balanced functioning of the seven mechanisms produces a responsible corporate governance structure that ensures quality financial reporting and credible audit services. Each chapter includes checklists, real-world case studies, and best practice tips.

In many businesses, supply chain people are trapped in reactive roles where they source, contract, purchase, receive, warehouse, and ship as a service. However, in some businesses suppliers contribute to improvement programs, technology, funding, marketing, logistics, and engineering expertise. Breaking into a proactive supply chain role takes broad thinking, a talent for persuasion, and the courage to go after it. This book supplies proven methods to help you do so. A Practical Introduction to Supply Chain describes how to run an efficient supply chain that exceeds expectations in terms of cost, quality, and supplier delivery. It explains the need to integrate systems, the flow of information, and the way in which people work together between commercial purchasing, materials management, and distribution parts of the supply chain. Sharing powerful insights from the perspective of a supply chain manager, the book details practical techniques drawn from the author's decades of experience. It presents methods that apply directly to supply chains involving a physical product, manufactured internally or outsourced, as well as physical operations such as oilfield services. This book demonstrates how to make a supply chain organization work in practice/contributing more to business success than traditional purchasing and logistics organizations can. In addition to writing about practical supply chain issues and approaches, the author also describes proven methods he used while working with client teams on assignments. He also details some of the ways his teams used to manage the people part of the change.