



What is Sarbanes-Oxley?

Guy Lander

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Everything corporate employees must know to understand--and comply with--the Sarbanes-Oxley Act

No law in recent memory has caused more confusion and apprehension in corporate America than the Sarbanes-Oxley Act (SOA). *What Is Sarbanes-Oxley?* is a concise, comprehensive overview of the act, filled with plain-English explanations of the vital details employees at every level must know and understand to help their firms achieve and maintain SOA compliance.

Summarizing the text of the law for ease of understanding and reference, this vital addition to McGraw-Hill's What Is . . . ? series provides readers with:

- Guidelines for ensuring that a company's policies, procedures, systems, and controls are SOA compliant
- Management certification responsibilities and noncompliance penalties under hot-button Sections 302, 404, and 906
- Techniques for modifying existing control systems and programs to meet new SOA specifications



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