
Index

A

990-PF, 179
Access Control, 80, 123–125, 131, 135, 139, 143
Accountability, 9, 10, 17, 23, 24, 28, 29, 36, 37, 45, 48, 58, 90, 121, 127, 145, 192, 194
Accuracy, 2, 23, 24, 28, 29, 33, 36, 37, 41, 45–48, 50–54, 66, 67, 72–76, 80, 82, 86, 90, 98, 112, 120, 125–126, 130, 131, 137, 143, 154, 156, 157, 161, 166, 173, 189, 190, 193
American Depository Receipts (ADR), 27, 172–174, 181
Auditing Standard (AS) 2, 85, 86, 93
Automated Controls, 55, 56, 80, 81

B

Bottom–up, 110, 111, 113

C

Certified Public Accountant (CPA), 41, 73, 79, 96, 156
Code of Ethics, 30–31, 39, 40, 56–60, 67, 69, 70, 78, 190
Committee of Sponsoring Organizations (COSO), 95–98, 103, 104, 165–169, 177, 181–182
Conflict of Interest, 25, 26, 43, 44, 56–58, 66, 178

Control Design, 56, 81, 82, 91, 92, 132, 144, 147, 148
Control Effectiveness, 46–49, 56, 79, 82, 83–85, 88, 89, 92, 97, 99, 103, 110, 115, 120, 123, 129, 130, 132, 133, 136
Control Framework, 53, 79, 96, 112, 145, 164
Control Objectives for Information and related Technology (COBIT), 95, 96, 99, 100, 101, 104, 177
Cooper, Cynthia, 65
Corporate and Auditing Accountability, Responsibility and Transparency Act (CAARTA), 9, 10
Corporate Governance, 9, 34, 86, 96, 170, 174, 176
Customer Relationship Management (CRM), 137

D

Delisting, 175
Disclosure, 35, 41, 45, 46, 49, 59–62, 101, 123, 179

E

Ebbers, Bernard, 3
Employee Retirement Income Security Act (ERISA), 27
Enron, 3, 4, 8, 10, 19, 26, 33, 62–63, 146

Index

- Enterprise Resource Planning (ERP), 119, 140, 143, 144
- Executive Officers, 33, 46, 50, 51, 52, 53, 57, 67, 122, 125, 152, 156
- Extensible Business Reporting Language (XBRL), 119, 140–143
-
- F**
- Fastow, Andrew, 4
- Financial Executives International (FEI), 17, 97, 106
- Foreign Corporations, 26, 27, 42, 43, 46, 75, 96, 169, 170–1725, 180, 181, 187
- Foreign Corrupt Practices Act (FCPA), 96
- Form 10–K, 14, 48, 72
- Form 10–Q, 14, 48, 72
- Form 20–F, 48, 169
- Form 40–F, 48, 169
- Form 8–K, 40, 48, 60, 61, 62, 67, 123
- Fraud Prevention, 24, 32, 33, 76
- Free Enterprise Fund, 17
-
- G**
- Generally Accepted Accounting Principles (GAAP), 25, 26, 37, 58, 72–74, 127
- Global Depository Receipts (GDR), 174
- Government Accountability Office (GAO), 192
-
- H**
- Health Insurance Portability and Accountability Act (HIPAA), 58, 127
-
- I**
- Information Security, 123, 124, 126, 128, 131, 132, 134, 136, 139, 144, 148
- Integrity, 3, 10, 11, 23–25, 28, 29, 33, 36, 45, 47, 48, 50, 54, 58, 66, 67, 72, 76, 80, 82, 90, 98, 101, 102, 110, 121, 125, 135, 137, 147, 154, 167, 177
- Internal Audit, 30, 31, 44, 65, 73, 74, 78, 97, 126, 130
- Internal Controls, 29–31, 40, 46, 47, 50, 52–54, 66, 67, 72, 77, 80, 81, 85–87, 89–92, 95–97, 100, 103, 104, 106, 109, 112, 114, 121, 122, 125, 127, 128, 130, 132–134, 136, 143, 146, 148, 153, 154, 156, 157, 158, 165, 166, 168, 170, 177
- ISO/IEC 17799/27001, 119, 134, 135
- IT Infrastructure Library (ITIL), 119, 136, 148, 149
-
- J**
- J–SOX, 172
-
- K**
- Kozlowski, Dennis, 4
-
- L**
- Lay, Kenneth, 4, 62
-
- M**
- McDonough, William J., 16
-
- N**
- National Institute of Standards and Technology (NIST), 119, 138, 139, 148
- New Exchange Act, 46–47
- Nonprofits, 31, 151, 175–181
-
- O**
- Office of Government Commerce (OGC), 136, 160
- Olson, Mark W., 16
- Outsourcing, 44, 79, 102, 109, 121, 151–160, 162, 180, 181
- Oxley, Michael G., 9, 11, 18, 19
-
- P**
- Partner Rotation, 188, 189
- Penalties, 34, 50, 64, 67
- Personal Digital Assistant (PDA), 135
- Private Companies, 27–30, 160, 176
- Public Company Accounting Oversight Board (PCAOB), 1, 11, 12, 15–18, 22, 27, 28, 30, 34, 43, 44, 62, 69, 85, 86, 88, 90, 93, 105, 110, 112, 116,

Index

133, 141, 148, 153, 160, 172, 176,
182, 187

R

Record Keeping, 126
Risk Assessment, 88–90, 98, 111, 114, 129–
130, 148, 167
Role-Based Access Control (RBAC), 139

S

Sarbanes, Paul S., 9, 10, 18, 19
SAS 70, 121, 156–158, 181
SB 2673, 10, 19
Section 101, 11, 15
Section 103, 39–43, 67
Section 201, 39, 40, 43, 44, 66, 67, 85
Section 302, 39, 40, 45–49, 51, 66, 67, 72,
114–116, 120, 127, 141, 142, 149
Section 404, 39, 40, 49–55, 66, 68, 72, 81,
82, 96, 106, 109, 112, 114, 116, 120,
128, 134, 141, 142, 149, 179
Section 405, 55
Section 406, 39, 40, 56, 57, 66
Section 409, 40, 41, 59–61, 67, 141, 142
Section 806, 40, 41, 62–64, 67, 126

Securities Act, 6–9, 11–13
Securities and Exchange Commission
(SEC), 1, 3, 6, 7, 11–18, 22, 39, 40,
46, 48, 55, 59, 61, 62, 67, 68, 72, 74,
85, 96, 103, 104, 123, 133, 141, 148,
160, 164, 168–170, 172, 173, 180,
189, 191, 194
Segregation of Duties, 76, 162, 165–167
Six Sigma, 103
Small Business, 36, 47, 159–169, 180
Subcertification, 49, 119, 133, 134,
135, 148
Sustainable Compliance, 74, 97, 105, 113,
114, 116, 145
Swartz, Mark, 4

T

Tone at the Top, 71, 77, 92
Top-Down, 88, 107, 110, 112, 116
Toronto Stock Exchange (TSX), 173
Turnbull, 179
Tyco, 3, 4, 8, 19, 146
Watkins, Sherron, 62–63
Whistle-blower, 40, 62–65, 67, 126, 179
WorldCom, 3, 4, 8, 19, 65