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Introduction The enactment of the Sarbanes-Oxley Act or Investor Protection Act in 2002 has been one of the most debated laws in America. The passing of this Act changed the American corporate landscape and has still remained the topic of major controversy between those who support it and those who don't.

### Practical Research - Sarbanes-Oxley Act

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Sarbanes-Oxley Implementation Plan: Developing an Internal Control System for Compliance (Focusing on Sections 302 and 404) An effective internal control system is integral to the ability to comply with Sarbanes-Oxley. An internal control system is what will reduce the likelihood of noncompliance and alert the company to

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The Triple Bottom Line Represents people, planet, and profit (3 Ps) and measures an organization's social, environmental, and financial performance Social Audit A systematic assessment of a company's performance in implementing socially responsible programs, often based on predefined goals Two factors for achieving a meaningful life 1. The ethical and social responsibilities of being a ...

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General ledger/business reporting process (GL/BR): General ledger can be defined as the central data repository needed to develop the business reports. The business reports and other forms of information generation are all derived from the general ledger data repository. The GL/BR process is ...

**How does the Sarbanes-Oxley Act of 2002 affect the GL/BR ...**

Emphasis will be placed on the interplay among the Securities Act of 1933, the Securities Exchange Act of 1934, the Sarbanes-Oxley Act, the Dodd-Frank Act, the JOBS Act, the securities-related provisions of the FAST Act, related SEC regulations and significant legislative and regulatory changes and proposals.

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