

Review

Law



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Topic: Article Review -Before and after Sarbanes-Oxley - learning to live with change Here the attempt is on review of an article d “ Before and after Sarbanes-Oxley - learning to live with change” by Anne Rosivach, which details about the implementation of Sarbanes Oxley act by government in 2002. The article is extremely attractive in the introductory part, as it invites a real life instance of economy where Sarbanes Oxley act would prove beneficial. In the second paragraph, the writer has been justified in defining the meaning of Sarbanes –Oxley act, which proved the article and writer to be professional. According to (Rosivach) “ The goals of SOX were to enhance the transparency of financial information, reaffirm auditor independence, and define corporate governance – the responsibilities of corporate boards and audit committees”.

The author has pointed out the advantages of Sarbanes act on the economy and young generation, as many of them are indulging in educating themselves on the aspects of this new law. However, one fact that distracts the reader is that, paragraphs are divided in to real small units. Moreover it can be realized that, the third paragraph is slightly complicated, which can turn the readers perplexed and confused. Many a times, readers can be of ordinary category and they can find theses sentences overwhelming or distracting. On the other hand, the best part is that, the third paragraph gives out statistical fact and figure by mentioning historical evidence on the financial security acts. In the third paragraph, there is also statement about the merits of the Sarbanes Act on the financial and investment sector Further, more proceeding into the later paragraph, it can be understood that the writer is projecting on the quality of PCAOB (Public Companies Accounting Oversight Board) in giving organizations an opportunity in <https://assignbuster.com/review-article-review-samples-3/>

securing their investment and financial transaction processes. It is stated in the article that, PCAOB will establish quality control in auditing, maintain ethical independence and standards in a registered public accounting firms. Moreover, the authenticating nature of PCAOB is revealed in the article, where in it shows how the accounting firms, media and press consider the above listed act. Another highlight of the PCAOB is detailed as its ability to give employment opportunity to people in information technology field. According to (Rosavich)“ Documenting internal control involved a thorough review of systems and also meant additional employment opportunities for information technology professionals”.

The writer had presented the article in a descriptive manner, but the segregation of subject into minute paragraph consistently gives an unprofessional look to the readers. It can be noticed that, statistics facts about the Sarbanes act is less visible in the article. But altogether, the writer has presented much valuable information on the Sarbanes Act and PCAOB in his article. This could prove more informative to the readers and young generation who are probing to find a new professional platform to project their talent and cognitive skills. Here, the author has been highly cautious in mentioning that the non -profit organization does not come under the secure law of Sarbanes Act. In total, the article by Rosivach is substantially informative, credible and productive.

Reference

Rosavich, Anna. " Before and after Sarbanes-Oxley - learning to live withchange." accounting obstoday. com. Accounting Jobs Today, 2012. Web. 29 Sept. 2012. .