

Title:

Public Companies Provide New Disclosures to Investors

Word Count:

302

Summary:

Investors in the nation's publicly traded companies now have access to an unprecedented level

Keywords:

Public Companies Provide New Disclosures to Investors

Article Body:

Investors in the nation's publicly traded companies now have access to an unprecedented level

When a company measures its internal control over financial reporting, it monitors the vital p

These new disclosures were put in place by the federal government following business failures

Material weakness in internal control over financial reporting does not mean that a material f

It should be evaluated in the context of the company's specific situation, including considera

* Fraud: Does the weakness involve corporate fraud by senior management?

* Duration: Was the weakness the result of a temporary breakdown or a more systemic problem?

* Pervasiveness: Does the weakness relate to matters that may have a pervasive effect on finan

* Relevance: Is the weakness related to a process that is key to the company?

* Investigation: Is the weakness related to a current regulatory investigation or lawsuit?

* History: Does the company have a history of restatements?

* Management reaction: How has management reacted to the material weakness?

* Tone at the top: Does the weakness represent a concern with the "tone at the top"? - NU

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