



## Safeguarding the public interest [

Vinten, Gerald

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Monografía

The highly publicized accounting scandals of the recent past seriously damaged the credibility of the accounting profession. In an effort to restore public confidence in the capital markets, the US Congress passed the Sarbanes-Oxley Act of 2002. A central theme of this new law is the attempted reduction of major audit failure by stricter governmental regulation of the accounting profession and the creation of the Public Company Accounting Oversight Board. This paper discusses the likely effectiveness of the Sarbanes-Oxley Act in the reduction of major audit failures. Four root causes of audit

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