

Course Description

Executive Certification: Understanding Sections 302 and 906 of the Sarbanes-Oxley Act of 2002 (KLplus CPE Course)

Description:

This is a basic-level course that provides an overview of Sections 302 and 906, describes disclosure controls procedures and explains the difference between disclosure controls and internal controls. This course will help you explain to clients the specific steps company officers should take immediately and over the long term, as well as what they must do before they certify.

Learning Objectives:

Upon completion of this course, the learner will be able to:

- Identify what executives are certifying under Section 302
- Differentiate disclosure controls and procedures from internal controls
- Identify specific steps company officers should take
- Distinguish Section 302 requirements from those of other sections of the Sarbanes-Oxley Act
- Identify key requirements of Section 302

Estimated Course Duration: 58 minutes (1 CPE)

Delivery Method: Online Self-Study

Field of Study: Auditing

Program Level: Basic

Prerequisites: None



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