

Chapter 13 Outline

Governmental Authority on Reporting by
Public Companies

The SEC

The Sarbanes-Oxley Act of 2002

The 10-K Report

Annual Report to Shareholders: An
Overview

Letter to the Shareholders

Financial Statements

Notes to the Financial Statements

Management Assessment of Internal
Controls

Report of Independent Public
Accountants

Certification of the Annual Report by
Company Executives

Competencies

1. Summarize the federal government's authority regarding reporting by public companies, and discuss the SEC, the Sarbanes-Oxley Act, and the 10-K report. (pp. 385–388)
2. List and describe the major components of the annual report to shareholders. (pp. 388–391)