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+++ DAS BÖRSENSEMINAR - LERNEN SIE, WIE DIE PROFIS AN DER BÖRSE ZU HANDELN!

Realtime DAX Indikation  
6.224,50 ▲ 1,12%

Realtime Top|Flop

DAX-Aktien	Wert	%
Dt. Börse	64,86	5,48
Dt. Postbank	47,04	5,22
Fresenius	37,25	2,81
ThyssenKrupp	27,61	2,75
VW	205,25	2,55
Daimler	40,93	2,50
Bayer	54,05	2,47
Dt. Bank	61,51	2,41
Dt. Telekom	11,38	2,34
Metro	39,93	2,10
Dt. Post	16,03	1,65
Münchener R.	106,74	1,62
Commerzbank	17,39	1,61
Merck	77,64	1,46
Siemens	68,90	1,12
BMW	28,80	1,12
Infineon	6,00	1,10
Lufthansa	15,14	0,93
Allianz	112,22	0,89
Henkel	26,00	0,85
SAP	37,25	0,80
Hypo Real. Est.	16,72	0,69
MAN	57,23	0,42
Linde	83,52	0,41
RWE	66,20	0,30
Adidas	38,42	0,07
Continental	73,97	-
TUI	12,76	0,16
EON	36,04	0,23
BASF	37,49	0,28

Quelle: ad-hoc-news.de  
by trading-house.net  
Kurse: TRADEGATE

FACTSHEET

KMA GLOBAL SOLUTIONS
KOSTENLOSES GIROKONTO
EAGLECREST EXPLORATIONS
OLYMPUS PACIFIC MINERALS
VIOSOLAR INC.
MSE ENVIRO-TECH CORP.
MOBILE GAMING SOLUTIONS
LIFEJACK
PETROL ONE
ENVIO
ORIENTAL CITY GROUP
HELIOCENTRIS
KOSTENLOS BARGELD
SOFTING
GLAXOSMITHKLINE
PRUDENTIAL
KONTRON
UNITED INTERNET
RIO TINTO
AKZO NOBEL

Die Ökologische Zukunft

Life Forestry: 12% und mehr pro Jahr mit Tropenholz Plantagen. Anlage bereits ab 3.500 €!

Jetzt privat versichern!

Privat Krankenversichert schon ab 59 €\* pro Monat mit 2400 € Lohnfortzahlung!

Schiffsinvestment

Beteiligt am Wachstumsmarkt Schifffahrt: 202% Gesamtauszahlung + nahezu steuerfrei!

Risikoversicherung

Familien, die den Hauptversorger verlieren, brauchen Schutz. Mit Risikoversicherung vorsorgen.

Ihr neuer Headhunter.

Revolutionieren Sie Ihr Personalmanagement: Entdecken Sie HR

CORPORATE NEWS

- 21:45 Statement by Press Secretary Dana
- 21:42 TCW's David DeVito Nominated as 'CFO
- 21:42 60 Start Up Device Companies
- 21:41 Coldwater Creek Stores Invite Women
- 21:40 Industrial Biotechnology Corporation
- 21:39 PECO Calls For Comprehensive Energy
- 21:36 Midwest Annual Report Awards Winners
- 21:28 Kaiser Permanente Celebrates Grand
- 21:27 Small and Growing Businesses Flock to
- 21:25 Urban Sanctuary's Green Residential

DKB-Cash

kostenloses Internet-Konto  
weltweit kostenlos Geld abheben

DKB.de

WEITERE NACHRICHTEN

- 21:45 Statement by Press Secretary Dana
- 21:42 TCW's David DeVito Nominated as 'CFO
- 21:42 60 Start Up Device Companies
- 21:41 Coldwater Creek Stores Invite Women
- 21:40 Industrial Biotechnology Corporation
- 21:39 PECO Calls For Comprehensive Energy
- 21:36 Midwest Annual Report Awards Winners
- 21:36 GERICOM AG
- 21:36 AFX Überblick ANALYSTEN
- 21:35 Gericom AG Veränderungen im
- 21:32 Drei Klose Tore DFB Elf rettet
- 21:32 DFB Elf spielt 3 3 gegen Finnland
- 21:31 Ausblick Chinesische
- 21:29 Update Devisennotierungen vom
- 21:28 Kaiser Permanente Celebrates Grand
- 21:27 Small and Growing Businesses Flock to
- 21:25 Urban Sanctuary's Green Residential
- 21:25 Milestone Providers Applauds 21st
- 21:24 Lausitzer Rundschau Lance Armstrong
- 21:24 Lausitzer Rundschau Abwasserstreit
- 21:24 U.S. Maritime Administrator to Visit
- 21:22 Lions Gate Metals Inc. New Staking
- 21:22 US Anleihen Leichter Freundliche
- 21:21 Abaqus' MyGeoDiary Tracks Local
- 21:20 Rebates and Employee Pricing
- 21:20 Homeowners Choice Announces Go Ahead
- 21:18 Cintas Corporation Announces Webcast
- 21:17 Lyris CMO Blaine Mathieu Joins
- 21:17 Fitch Rates Pasco County, Florida's
- 21:16 Rohstoffe am Abend WTI wieder unter
- 21:15 Wall Street Media Presents Rich
- 21:14 InstaMed Surpasses One Billion
- 21:12 CORRECTING and REPLACING
- 21:11 New Search Engine Revitalizes
- 21:11 URS to Present at the D.A. Davidson
- 21:08 La capacidad y el rendimiento de la
- 21:06 Fitch Rates Sarasota County,
- 21:03 Metro Imaging First Outpatient
- 21:02 Langjährige chronische Kopfschmerzen
- 21:01 IKON Forms New Legal Enterprise
- 21:01 Court Dismisses GEOSPAN Claim
- 21:01 Young Broadcasting's Request to
- 21:00 DOE Secretary Bodman Endorses
- 21:00 Rheinische Post CDU prescht vor
- 21:00 Rheinische Post Aufrechte Schüler
- 21:00 Umsätze an Terminbörse Eurex
- 20:59 DAX Schlusskurse im Parketthandel am
- 20:58 Fitch Effect of Fannie & Freddie
- 20:58 Häufig Fehldiagnosen bei
- 20:56 Raser Management Reaffirms Strategy
- 20:56 Kahn Gleich klare Worte pro Ballack
- 20:56 Hilton Garden Inn Clarksville Opens
- 20:54 Rheinische Post Arbeitnehmer
- 20:54 Fitch Assigns 'BBB' FC and LC
- 20:53 Weizsäcker verteidigt CDU
- 20:53 Kapacitet och prestanda hos nytt
- 20:52 Union will Entlastung durch längere
- 20:50 O2 World feierlich eröffnet
- 20:48 Last Saturday to Visit SBA Disaster
- 20:48 Devisen Euro wieder in Sichtweite
- 20:48 Shareholder Advocates, LLC Is
- 20:46 Fitch Rates Corpus Christi, Texas'
- 20:46 Fitch Rates Denver, Colorado's
- 20:43 36 Extremisten bei Kämpfen in
- 20:41 Deutschland stellt ein Fünftel der EU
- 20:40 Europa Schluss Schwacher Handel,
- 20:37 Weizsäcker verteidigt Berliner CDU
- 20:35 TrimGen Launches New KRAS Assay
- 20:26 Filmfest Oldenburg startet mit
- 20:25 Mitteldeutsche Zeitung Energie
- 20:18 ROUNDUP Premiere Chef Börnicke
- 20:18 ROUNDUP Premiere Chef Börnicke
- 20:17 Schlagzeilen von morgen, Donnerstag,
- 20:11 Grüne starten mit Konzept für

20:09 Union will Milliardenentlastung durch  
 20:05 Tunc Holding AG Contract renewals  
 20:05 Tunc Holding AG Vertragsverlängerung  
 20:05 Westfalen Blatt Das Westfalen Blatt  
 20:02 Tunc Holding AG Vertragsverlängerung  
 20:01 Studie Ausländische Jugendliche  
 20:00 Westfalen Blatt Das Westfalen Blatt  
 20:00 Westdeutsche Zeitung US  
 20:00 Westfalen Blatt Das Westfalen Blatt  
 20:00 Mitteldeutsche Zeitung zur Bahn  
 20:00 WAZ Jugendliche und Kriminalität  
 19:55 Union beschließt Positionspapier zu  
 19:55 Börsen Zeitung Zeitenwende bei  
 19:55 WAZ Meisner siegt mit Gloria  
 19:54 Aktien Osteuropa Schluss  
 19:53 Union beschließt Positionspapier zu  
 19:53 Union beschließt Positionspapier zu  
 19:52 Börsen Zeitung Börsen Zeitung  
 19:50 Die Herausforderungen an das Europa  
 19:50 ACS erweitert seine  
 19:42 US Anleihen Schwacher Handel zur  
 19:40 Niedersachsen erwägt Zukauf von VW  
 19:40 Niedersachsen erwägt Zukauf von VW  
 19:36 BMW fürchtet neue Belastungen  
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UNITED UTILITIES  
 EXXON MOBIL

**New Study of 3,321 Smaller Public**

10. September 2008 | 18:53 Uhr

**New Study of 3,321 Smaller Public Companies Reveals Impact of Sarbanes-Oxley Delays**

**New Study of 3,321 Smaller Public Companies Reveals Impact of Sarbanes-Oxley Delays** WORCESTER, Mass. MA-LORD-&-BENOIT

WORCESTER, Mass.--(BUSINESS WIRE)--  
 Lord & Benoit, a SOX research and consulting firm, just published "*First Year SOX Results for Small Business: Benefits of the Delays*," a brand new study of all 3,321 smaller U.S. public non-accelerated filers with fiscal year-ends between December 15, 2007 and January 31, 2008 to answer a crucial question that government officials, legislators, business executives, and journalists have been asking the past four years: "*Did the continuous delays in deadlines help smaller public companies to prepare for Sarbanes-Oxley Section 404(a) compliance?*"

The facts, based on Audit Analytics data, reveal that companies did not use the extra time wisely. For example:

\* **34% last minute** : there is ample evidence that 34% of non-accelerated filer companies gave little or no consideration to the Section 404 (a) delays and therefore completed assessments at the last minute or not all at.

The combined market capitalization of these 1,143 companies with material weaknesses was over \$50 billion.

\* **19% non-compliance** : 12% either filed a faulty report or disclosed inadequate segregation of duties without any evidence of complying. 7% were emboldened not to do any work at all in understanding and satisfying Section 404 (a). They did not even file a report. The combined market capitalization of this group of companies was nearly \$26 billion.

\* **88% discrepancies** : 506 of the 575 non-accelerated filer companies with material weaknesses under Section 404 (a) reported clean controls under Section 302 the quarter before--just weeks before year-end.

\* **19% non-compliant audit committee** : The rate of non-compliant audit committees in smaller public companies was ten times greater (19.0%) compared to the percentage of accelerated filers who complied four years earlier (1.9%).

\* **78% ethics and competency** : 78% of non-accelerated filer companies with adverse reports reported material weaknesses from "tone at the top/ethics" and "competency/training".

"The results are obviously disappointing" says Bob Benoit, President and Director of SOX Research for Lord & Benoit, "Perhaps the four years of delays lulled companies into thinking 404(a) would go away. Unfortunately, only a small majority used the time wisely to establish QA measures in financial reporting."

**Now what?**

"I believe we have just seen the tip of the iceberg", adds Benoit; "Once auditor attestation is required, we'll see another surge of material weaknesses reported to investors. Many companies are still not taking SOX 404(a) seriously and perhaps won't until external auditors have a direct means of communicating material control weaknesses to investors."

A free copy of the Report is available online. In addition, on September 25, 2008 at 2 pm ET, Lord & Benoit will host a free webinar describing this report and its public policy ramifications. The webinar is open to interested executives, CPAs, auditors and journalists, and will include live Q&A. For details, visit [www.Section404.org](http://www.Section404.org).

*The Lord & Benoit Report was written by Bob Benoit. Bob is President and Director of SOX Research at Lord & Benoit, LLC, one of the most influential SOX Research and Compliance firms for smaller public companies. In addition to his position with Lord & Benoit, Bob serves on the COSO Monitoring Project Taskforce. He has also served on the AICPA Peer Review Acceptance Board in MA for 10 years, has taught Complying with Sarbanes-Oxley Section 404 throughout the country through the State CPA Societies and is the author of the Lord & Benoit Reports, which have been referenced by the SEC, PCAOB, COSO, AICPA, CHH, RIA, BNA, Wall Street Journal, all of the "Big 4" firms and nearly 200 legal, educational and trade journals around the world. Bob is the first evaluator to use the COSO Guidance for Smaller Public Companies, the inventor of Virtual SOX taught on the AICPA Technology website and research contributor to the SEC Subcommittee, SEC Concept Releases and SEC/PCAOB Internal Control Roundtables.*

**Webinar for execs, CPAs, auditors and journalists on September 25 @ 2 pm ET**

Sie lesen Finanznachrichten und Wirtschaftsmeldungen auf [ad-hoc-news.de](http://ad-hoc-news.de), ein Presseportal der trading-house.net AG. Weitere Börsennachrichten finden Sie unter [www.ad-hoc-news.de](http://www.ad-hoc-news.de) & <http://www.trading-house.net>.

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Leser dieser Nachricht interessierten sich auch für Nachrichten zu folgenden Aktien:

**VW | INFINEON | HYPO REAL**

**Die Ökologische Zukunft**

12% p.a. und mehr mit ökologischen Tropenholz-Plantagen:  
Anlage bereits ab 3.500 €!

**Mehr Informationen »**

**Jetzt privat versichern!**

Privat krankenversichert schon ab 59 €\* pro Monat mit 2400 €  
Lohnfortzahlung!

**Mehr Informationen »**

**Dr. Peters-Rendite Fonds**

Nahezu steuerfreie Erträge, Auszahlungen bis zu 14% p.a. und  
erstklassige Marktaussichten!

**Mehr Informationen »**

Anzeige

<b>Die Ökologische Zukunft</b>	Ökologisch und profitabel: Tropenholz Plantagen bringen Ihnen 12% p.a. – bereits ab 3.500 €!
<b>Berufsunfähigkeit</b>	Es kann jeden treffen: Berufsunfähigkeit! Jetzt absichern mit dem Testsieger!
<b>Dr. Peters-Rendite Fonds</b>	Nahezu steuerfreie Erträge, Auszahlungen bis zu 14% p.a. und erstklassige Marktaussichten!
<b>Risikoversicherung</b>	Familien, die den Hauptversorger verlieren, brauchen Schutz. Mit Risikoversicherung vorsorgen.

LINDE | THYSSENKRUPP | EON | SAP | HYPO REAL | BAYER | INFINEON | LUFTHANSA | DEUTSCHE TELEKOM | COMMERZBANK | ALLIANZ | ADIDAS | VW | METRO | DAIMLER | DEUTSCHE POSTBANK | DEUTSCHE BOERSE | CONTINENTAL | MÜNCHENER RÜCK | DEUTSCHE BANK | BMW | RWE | TUI | BASF | FRESENIUS | HENKEL | MAN | MERCK

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