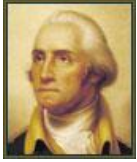


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A Viable System Model Analysis of the Sarbanes-Oxley Legislation: Does It Meet the Variety Challenge?

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A comparison is made between an organizational diagnosis using Stafford Beer's Viable System Model with the diagnostic coverage implicit in complying with Sarbanes-Oxley regulations. It is contended that Sarbanes-Oxley compliance is not a sufficient guide to organizational diagnostics as it does not give sufficient attention to either planning for the future or providing for identity and coherence. Furthermore, research done to improve the quality of enquiry as a form of acquiring audit evidence indicated that there was much information, including information about plans for future actions and an organization's ability to maintain its identity while adapting to changing conditions, that was relevant to assurance expectations but which could not be adequately captured by relying solely on historical financial information.

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