SIGNATURES, SIGNATURE EVENTS, SEMIOTICS AND SARBANES-OXLEY

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Abstract:

This study examines the certification processes required by the Sarbanes-Oxley Act, legislation passed by the US Congress post the Enron and Worldcom debacles. An historical sketch of other signature events, as pertaining to listed companies, contextualizes the ‘tradition’ of signing off. The authors adopt an underdeterministic analysis in deconstructing the catalytic events that gave rise to certifications. The contention of the authors is that presence is the forgotten variable in these testaments, as is the power of witnesses, and the communicative process is weakened by this failure in system signification.