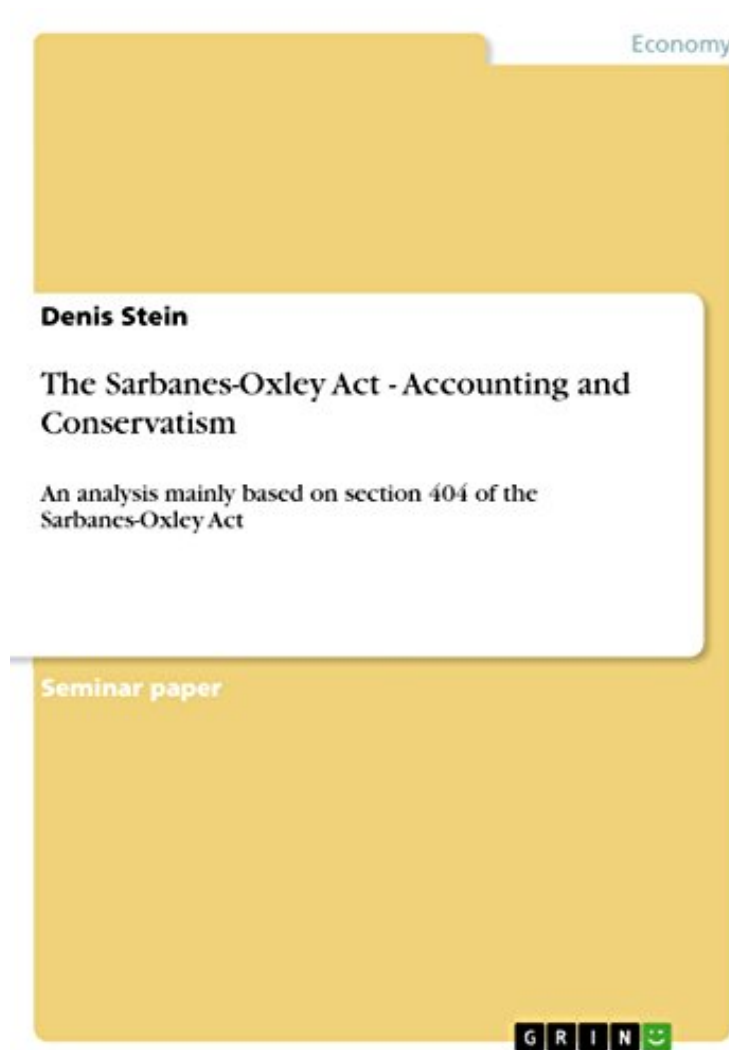


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## The Sarbanes-Oxley Act - Accounting and Conservatism: An analysis mainly based on section 404 of the Sarbanes-Oxley Act

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Applied Sciences, Hamburg, course: Master of Business Administration, language: English, abstract: At the beginning of this millenium several economic scandals like Enron or WorldCom shocked the US economy and the stock exchanges around the world. To restore the trust of the investors the US government enacted the Sarbanes-Oxley Act. This act increased the demands on the financial reporting of companies registered at the US Securities and Exchange Commission. This act possibly changed also the accounting measurement practices that are less conservative in the US than in other countries. This assignment analysis if the accounting measurement practices changed to a more conservative accounting after the enactment of the Sarbanes-Oxley Act. This analysis is mainly based on section 404 of this act. Beyond that the assignment gives an overview about the Sarbanes-Oxley Act itself and the value of conservative accounting.