

Comparative Analysis of Implementation of the Sarbaness-Oxley Act Sektion 404 Case Studi in Company and Company B

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Abstrak

There are some Indonesian companies that must comply with the Sarbanes-Oxley Act (SOX). This requires a great effort that will cost a substantial amount of money and time, The aim of this thesis is to compare how two companies have managed to implement SOX Section 404. This study concentrates only on two Indonesian companies which are registered with the Securities and Exchange Commission (SEC), and are thereby required to comply with SOX. A bibliography and qualitative study was conducted to analyze the two companies. The research showed that SOX has had a great impact on Indonesian companies. The process of implementing SOX into Indonesian companies has been an extensive project There is a difference between the approaches used for the implementation. Public Accounting Finns or Consultants Firms have been used to a large extent by the two companies.