<<Sarbanes-Oxley法实施后的 >

图书基本信息

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作者: Rezaee, Zabihollah

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内容概要

Corporate governance has been shaped by state and federal statutes, listing standards, and best practices. Good corporate governance is not an option but an obligation, if shareholder interest is to be protected. Now, thanks to the Sarbanes-Oxley Act (SOX)—which emerged as the government's response to the pervasive confidence and integrity crises—corporate boards are on call to transform their governance practices, improve investor confidence, and prevent fraud, scandals, and potential civil and criminal liability. Corporate Governance Post-Sarbanes-Oxley introduces a corporate governance structure consisting of seven interrelated functions of oversight, managerial, compliance, internal audit, advisory, external audit, and monitoring. This authoritative guide thoroughly discusses the new requirements for corporate governance and financial reporting brought about by emerging corporate governance reforms including SOX, and: Explains how a well-balanced functioning of the seven functions produces a responsible corporate governance structure that ensuresquality financial reporting and credible audit services; Shows board members and company executives how to integrate an effective corporate governance model that satisfies the requirements of SOX and other recent regulatory changes; Discusses implications of corporate governance reforms in creating sustainable shareholder value, protecting the interests of other stakeholders, and efficient functioning of the global capital markets; Provides an abundance of practical aids including handy checklists, real-world case studies, best practice tips, and other useable chunks of "instant information"; The passage of SOX has brought about a fundamental shift in the way companies must govern themselves. Corporate Governance Post-Sarbanes-Oxley adopts an integrated approach to corporate governance that focuses on the value-increasing role of corporate governance participants, including the board of directors, management, auditors, financial advisers, legal counsel, standard-setting bodies and regulators, and investors. 作者 Zabihollah Rezaee, CPA, CFE, CIA, is the Thompson-Hill Chair of Excellence and Professor of Accountancy at the University of Memphis. Professor Rezaee served on the Standing Advisory Group of the Public Company Accounting Oversight Board (PCAOB) and has published over 160 articles in a wide variety of accounting and business journals, including several SOX-related articles and five books.

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