

# 《Sarbanes-Oxley法实施后的公司治理：法规、要求 与综合过程 Corporate Governance Post-Sarbanes Oxley》

## 书籍信息

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## 内容简介

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 ensures quality financial reporting and credible audit services ; 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 ensures quality 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.

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