Accounting

November

EXAM PAPERS

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Jonathan R. Macey

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Corporate Governance Jonathan R. Macey, 2010-12-12 Even in the wake of the biggest financial crash of the postwar era the United States continues to rely on Securities and Exchange Commission oversight and the Sarbanes Oxley Act which set tougher rules for boards management and public accounting firms to protect the interests of shareholders Such reliance is badly misplaced In Corporate Governance Jonathan Macey argues that less government regulation not more is what s needed to ensure that managers of public companies keep their promises to investors Macey tells how heightened government oversight has put a stranglehold on what is the best protection against malfeasance by self serving management the market itself Corporate governance he shows is about keeping promises to shareholders failure to do so results in diminished investor confidence which leads to capital flight and other dire economic consequences Macey explains the relationship between corporate governance and the various market and nonmarket institutions and mechanisms used to control public corporations he discusses how nonmarket corporate governance devices such as boards and whistle blowers are highly susceptible to being co opted by management and are generally guided more by self interest and personal greed than by investor interests In contrast market driven mechanisms such as trading and takeovers represent more reliable solutions to the problem of corporate governance Inefficient regulations are increasingly hampering these important and truly effective corporate controls Macey examines a variety of possible means of corporate governance including shareholder voting hedge funds and private equity funds Corporate Governance reveals why the market is the best quardian of shareholder interests The Parliamentary Debates: v. 1-41, Nov. 1803 Great Britain. Parliament, 1819 Principles of Financial & Managerial

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