

|                         |   |
|-------------------------|---|
| 1. Record Nr.           | UNINA9910145580803321   |
| Autore                  | Rodgers Ian   |
| Titolo                  | Governance, Risk, and Compliance Handbook: Technology, Finance, Environmental, and International Guidance and Best Practices // Ian Rodgers ; edited by Anthony Tarantino   |
| Pubbl/distr/stampa      | Hoboken, New Jersey : , : Wiley, , 2008<br>©2008  |
| ISBN                    | 1-118-10850-7<br>1-281-23739-6<br>9786611237394<br>1-118-26921-7<br>0-470-90966-8<br>0-470-90968-4<br>0-470-24555-7   |
| Edizione                | [1st edition]   |
| Descrizione fisica      | 1 online resource (1123 p.)   |
| Collana                 | Corporate Finance & Accounting<br>Wiley global finance executive select   |
| Disciplina              | 343.73066<br>658.15/1<br>658.151  |
| Soggetti                | Corporate governance<br>Risk management<br>Compliance auditing  |
| Lingua di pubblicazione | Inglese   |
| Formato                 | Materiale a stampa  |
| Livello bibliografico   | Monografia  |
| Note generali           | Description based upon print version of record.   |
| Nota di bibliografia    | Includes bibliographical references and index.  |
| Nota di contenuto       | GOVERNANCE, RISK, AND COMPLIANCE HANDBOOK: TECHNOLOGY, FINANCE, ENVIRONMENTAL, AND INTERNATIONAL GUIDANCE AND BEST PRACTICES; CONTENTS; PREFACE; ACKNOWLEDGMENTS; ABOUT THE CONTRIBUTORS; CHAPTER 1 INTRODUCTION; 1.1 ACT LOCALLY, IMPACT GLOBALLY; 1.2 GOVERNANCE; 1.3 RISK; 1.4 COMPLIANCE AND INTERNAL CONTROLS; 1.5 GRC AND GLOBALIZATION; 1.6 GROWTH OF GLOBAL TRADE; 1.7 SIMPLE SUGGESTIONS TO IMPROVE GOVERNANCE, RISK MANAGEMENT, AND COMPLIANCE ( GRC); 1.8 WHY READ THIS BOOK: THE CASE FOR GOOD GRC; 1.9 ORGANIZATION OF THE |

HANDBOOK; PART 1 CORPORATE GOVERNANCE  
CHAPTER 2 A RISK-BASED APPROACH TO ASSESS INTERNAL CONTROL OVER FINANCIAL REPORTING ( ICFR)2.1 A RISK-BASED APPROACH TO ASSESSING ICFR; 2.2 DETERMINE KEY STAKEHOLDERS; 2.3 ESTABLISH THE RISK MANAGEMENT CONTEXT; 2.4 RISK RATING AND RISK IDENTIFICATION; 2.5 ANALYZE AND EVALUATE RISKS; 2.6 TREAT/MITIGATE RISKS; 2.7 IDENTIFY, ASSESS, AND REPORT ON RESIDUAL RISK STATUS; 2.8 CONCLUDING REMARKS; CHAPTER 3 COSO- IS IT FIT FOR PURPOSE?; 3.1 THE ROOTS OF COSO; 3.2 COSO THE COMMITTEE AND COSO THE 1992 INTEGRATED CONTROL FRAMEWORK: HAVE THEY STOOD THE TEST OF TIME? 3.3 ACTUAL MARKET ACCEPTANCE OF THE COSO 1992 FRAMEWORK PRIOR TO SOX3.4 EXPECTATIONS OF COSO ESCALATE OVERNIGHT; 3.5 IS COSO 1992 FREE FROM BIAS?; 3.6 DOES COSO 1992 PERMIT CONSISTENT QUANTITATIVE/QUALITATIVE MEASUREMENT?; 3.7 IS COSO 1992 SUFFICIENTLY COMPLETE SO THAT RELEVANT FACTORS ARE NOT OMITTED?; 3.8 IS COSO 1992 RELEVANT TO AN ANALYSIS OF CONTROLS OVER FINANCIAL REPORTING?; 3.9 COSO: LOOKING FORWARD; CHAPTER 4 TIME TO RETHINK THE CORPORATE TAX; 4.1 Q& A WITH MIHIR DESAI; 4.2 ABOUT FACULTY IN THIS ARTICLE; CHAPTER 5 THE ROLE OF INTERNAL AUDIT; 5.1 INTRODUCTION 5.2 INTERNAL AUDITORS' ROLE THROUGHOUT HISTORY5.3 THE ROLE TRANSFORMED; 5.4 BEYOND ASSURANCE: ADVISORY SERVICES; 5.5 ACHIEVING THE GREATEST IMPACT; 5.6 THE BRIGHT OUTLOOK OF INTERNAL AUDITING; CHAPTER 6 OUTSOURCED PROCESSES: RISK AND RESOLUTION; 6.1 A MATTER OF RISK; 6.2 A MATTER OF RESPONSIBILITY; 6.3 OUTSOURCED RISK MANAGEMENT; 6.4 SAS 70 CRITICISMS; 6.5 SAS 70 ALTERNATIVES; 6.6 SUMMARY; CHAPTER 7 THE LAST MILE OF FINANCE; 7.1 THE LAST MILE OF FINANCE; 7.2 REGAINING CONTROL; 7.3 WHERE EVERYTHING COMES TOGETHER; 7.4 THE PATH TO AN OPTIMUM CLOSE; 7.5 A RETURN TO GOOD FINANCE CHAPTER 8 U. S. STOCK OPTION BACKDATING SCANDALS8.1 INTRODUCTION; 8.2 THE PROS AND CONS OF STOCK OPTIONS; 8.3 THE AMERICAN SCANDALS; 8.4 WHY STOCK OPTIONS SHOULD BE AVOIDED; 8.5 SUGGESTIONS IN MANAGING OPTIONS FOR THOSE WHO MUST RETAIN THEM; 8.6 HOW THE UNITED STATES GOT INTO SUCH A MESS; CHAPTER 9 FRAUD AND CORRUPTION; 9.1 WHAT ARE FRAUD AND CORRUPTION? HISTORICAL BACKGROUND FROM ETHICS; 9.2 CONSEQUENCES OF FRAUD AND CORRUPTION FOR AN INDIVIDUAL, BUSINESS, AND COMMUNITY; 9.3 PRINCIPAL-AGENT PROBLEM WITH PRACTICES AND PROCEDURES FOR MANAGING FRAUD AND CORRUPTION 9.4 BEST PRACTICE GUIDELINES FOR DETECTION METHODS, INCLUDING CHECKING OF BACKGROUND AND REFERENCES

---

Sommario/riassunto

Providing a comprehensive framework for a sustainable governance model, and how to leverage it in competing global markets, Governance, Risk, and Compliance Handbook presents a readable overview to the political, regulatory, technical, process, and people considerations in complying with an ever more demanding regulatory environment and achievement of good corporate governance. Offering an international overview, this book features contributions from sixty-four industry experts from fifteen countries.

---