

1. Record Nr.	UNINA9910465061003321
Autore	Rezaee Zabihollah <1953-, >
Titolo	Audit committee formation in the aftermath of 2007-2009 global financial crisis . Volume I Structure and roles // Zabihollah Rezaee
Pubbl/distr/stampa	New York, New York (222 East 46th Street, New York, NY 10017) : , : Business Expert Press, , 2016
ISBN	1-63157-157-5
Edizione	[First edition.]
Descrizione fisica	1 online resource (xvi, 176 pages)
Collana	Financial accounting and auditing collection, , 2151-2817
Disciplina	657.458
Soggetti	Audit committees Global Financial Crisis, 2008-2009 - Auditing Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	1. Role, foundation, regulation, and structure of the audit committee -- 2. Sources and drivers of the audit committee -- 3. Framework for audit committees -- 4. Audit committee resources -- 5. Evaluation, education, and training of audit committee members -- Index.
Sommario/riassunto	The audit committee, as an integral component of corporate governance, has gained considerable attention in the aftermath of 2007-2009 global financial crisis. The audit committee's role has evolved from a voluntary liaison between management and external auditors to the standing committee of the board of directors in overseeing all aspects of corporate governance, financial reporting, internal controls, risk assessment, and audit activities. This book addresses the determinants of audit committee oversight effectiveness, including their composition, independence, authority, resources, diligence, and activities. Today, audit committees operate in an environment of ever-increasing corporate governance reforms established to protect investors and the public from receiving misleading financial statements and related audit reports. Audit committees, in complying with emerging corporate governance reforms, are striving to improve their oversight effectiveness to discharge their oversight responsibilities. This book is organized into three separate volumes, and each volume can be utilized separately or

in an integrated form. The first volume addresses the formation of the audit committee, its relevance, sources, structure and roles; the second volume focuses on the oversight functions of the audit committee; and the third volume presents the emerging issues of audit committees. The first volume consists of five chapters that examine the relevance and fundamentals of the audit committees as well as the determinants of audit committee effectiveness. The second volume consists of nine chapters on financial, auditing, internal control, risk management, ethics and compliance, antifraud, and other oversight functions of the audit committee. The third volume consists of several chapters on the emerging issues of audit committees pertaining to evaluation, education, reporting, and accountability as well as audit committees of private companies, governmental entities, and not-for-profit organizations. The three volumes of this book present the essential and fundamental aspects and functions of audit committees, with a keen focus on their working relationship with other corporate governance participants including the board of directors, executives, internal auditors, external auditors, legal counsel, financial analysts, investment bankers, governing bodies, standard setters, and other stakeholders. Anyone who is involved with corporate governance, the financial reporting process, and audit functions should be interested in this book. Specifically, corporations and their executives, the boards of directors and audit committees, internal and external auditors, accountants, governing bodies, users of financial statements (investors, creditors, pensioners), business schools, and other professionals (attorneys, financial analysts, bankers) will benefit from this book. The three volumes of the book focus on up-to-date corporate governance measures and best practices in the aftermath of the global financial crisis and their impacts on audit committee effectiveness.

2. Record Nr.	UNINA9910617326603321
Autore	Acerra Martine
Titolo	La mer, la guerre et les affaires : Enjeux et réalités maritimes de la Révolution française // Philippe Jarnoux, Anne de Mathan, Pierrick Pourchasse
Pubbl/distr/stampa	Rennes, : Presses universitaires de Rennes, 2022
ISBN	2-7535-8897-X
Descrizione fisica	1 online resource (360 p.)
Collana	Histoire
Altri autori (Persone)	AntoineFrançois AudranKarine DerrienDominique de MathanAnne González EncisoAgustín JarnouxPhilippe JouffroyDenis MartinVirginie MarzagalliSilvia NofficialSébastien O'BrienPatrick Pfister-LanganayChristian PoirotThibaut PourchassePierrick RégentFrédéric SaunierÉric SaupinGuy SauzereauOlivier ThominJean-Pierre Valdez-BubnovIvan de MathanAnne
Soggetti	History histoire contemporaine histoire maritime histoire économique
Lingua di pubblicazione	Francese
Formato	Materiale a stampa

L'ambition de cet ouvrage consiste à inviter au dialogue des spécialités – histoire militaire, histoire économique qu'elle soit interconnectée ou non, et histoire « classique » de la Révolution française – peu accoutumées à croiser leurs problématiques dans un champ disciplinaire souvent cloisonné. Dans une perspective dialectique, il s'agit de faire fructifier ensemble les évolutions en cours dans ces domaines respectifs afin de proposer une synthèse historiographique présentant les chantiers en cours sur la spécificité des zones portuaires métropolitaines et coloniales et des espaces maritimes mondiaux pendant la Révolution française jusqu'à la paix d'Amiens (1789-1802), tant du point de vue des enjeux économiques, politiques et militaires que des réalités observées sur le terrain. L'ouvrage réunissant les contributions de vingt chercheurs français et étrangers s'organise en six parties, scrutant d'abord les conditions financières et pratiques du développement des armées au long cours. Il envisage les aspects politiques, économiques et scientifiques de la révolution maritime, puis focalise l'attention sur les secteurs spécifiques de la Méditerranée – un enjeu central de la diplomatie et des guerres révolutionnaires – et des façades atlantiques confrontées aux forces britanniques. Il analyse les profonds changements intervenus dans les échanges américains et les mondes coloniaux, et se clôt par un resserrement de la focale sur l'échelle individuelle. Ce livre dresse un bilan très actuel sur l'état des recherches dans des champs disciplinaires en profond renouvellement.