

1. Record Nr.	UNINA9910467850903321
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Titolo	Directors and Officers (d and o) Liability // Simon Deakin, Helmut Koziol, Olaf Riss, editors ; with contribution by David Cabrelli [and thirty-two others]
Pubbl/distr/stampa	Berlin, [Germany] ; ; Boston, [Massachusetts] : , : De Gruyter, , 2018 ©2018
ISBN	3-11-048996-1
Descrizione fisica	1 online resource (1,020 pages)
Collana	Tort and Insurance Law ; ; Volume 36
Disciplina	346.06642
Soggetti	Directors of corporations - Legal status, laws, etc Tort liability of corporations Corporate governance - Law and legislation Executives' liability insurance - Law and legislation Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Frontmatter -- Preface -- Table of Contents -- Questionnaire -- Country Reports -- Directors' and Officers' Liability in Austria / Karollus, M. / Riedler, K. -- Directors' and Officers' Liability in Brazil / Gouvêa, C. Portugal / Pargendler, M. -- Directors' and Officers' Liability in the Czech Republic / Hrádek, J. -- Directors' and Officers' Liability in Germany / Wagner, G. / Klein, F. -- Directors' and Officers' Liability in Israel / Gilead, I. -- Directors' and Officers' Liability in Italy / Scarso, A. P. / Mattioni, M. -- Directors' and Officers' Liability in the Netherlands / Wuisman, I.S. / Wolf, R.A. -- Directors' and Officers' Liability in Norway / Skjefstad, A. / Strandberg, M. -- Directors' and Officers' Liability in Poland / Machnikowski, P. / Podle, M. -- Directors' and Officers' Liability in Spain / Olmo, P. del -- Directors' and Officers' Liability in Switzerland / Krauskopf, F. / Sommer, J.K. / Märki, R. -- Directors' and Officers' Liability in Turkey / Önay, I. -- Directors' and Officers' Liability in the United Kingdom / Cabrelli, D. / McAlpine, A. -- Directors' and Officers' Liability in the United States / Kirshner, J.A -- Special Reports -- Directors' and Officers' Liability: Economic Analysis /

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Sommario/riassunto

In recent years several cases concerning the liability of directors and officers have courted controversy. Arguments raised in such discussions oscillate between two extremes: on the one hand, the need for governing bodies to give a space to entrepreneurial discretion and on the other hand to ensure the protection of investors in and creditors of a company from the consequences of disadvantageous decisions by those bodies. In light of the geographical dispersal of the above stakeholders, the study offers a comparative insight into the liability of directors and officers in 10 key European jurisdictions (in particular, Austria, Czech Republic, Germany, Italy, the Netherlands, Norway, Poland, Spain and Switzerland) and 4 non-European jurisdictions (namely Brazil, Israel, Turkey and the United States). Amongst other things it investigates existing company law principles on the topic and examines their interaction with tort law and other fields with a view to suggesting principles for better stakeholder protection. National reports are complemented by an economic analysis and insurance, conflict of laws and comparative reports. The study also benefits from case study analyses.
