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Autore	Hodapp Daniel
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Autore	WESKER, Arnold
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Nota di contenuto

Due Diligence in China: Beyond the Checklists; Copyright; Contents; Preface; Acknowledgments; Chapter 1: The Business Landscape in China; Macro and Structural Domains; From Planned Economy to Market Economy; Rising Income Inequality; Compensation Schemes in China; Corruption in China; U.S. Foreign Corrupt Practices Act; China's Own FCPA; Fraud; Company-Specific and Corporate Culture Issues; Conducting Due Diligence in China versus Western Countries; Conclusion; Notes; Chapter 2: Due Diligence in China; Due Diligence for Different Types of Deals

Private Equity and Mergers and Acquisition Due Diligence; Pre-IPO Due Diligence; Levels of Due Diligence; Initial Due Diligence; Advanced Due Diligence; Full Due Diligence; Key Considerations; Motivations for the Deal; Identify the Specific Element Wanted in the Deal; Identify Potential Synergies and Liabilities; Establish the Value of the Target; Identify Deal Breakers; Organization of Due Diligence Process; Stages of Due Diligence; Intensity of Due Diligence; The Due Diligence Team; Independence of Vendor Due Diligence; Reasons for Poor Due Diligence; Selection of Service Providers

Lack of Resources; Rushing the Deal; Poor Planning; Overdependence on Checklists; Poor Risk Mitigation; Poor Alignment of Interests; Reverse Takeovers; Dispute between SEC and CSRC; Conclusion; Notes; Chapter 3: Financial Due Diligence; Financial Due Diligence Checklist; Major Differences between China and Developed Countries; The Approach; Information Collection Process; Sales; Cost of Sales; Expenses; Cash; Other Payables and Other Receivables; Fixed Tangible and Intangible Assets; Accounting Information Systems; Tax Issues and Preferential Tax Policies toward Hi-Tech Enterprises

Other Local Policies; Internal Controls Systems; Important Points to Note; Conclusion; Notes; Chapter 4: Operational, Commercial, Legal, and Other Due Diligence; Operational Due Diligence; Management and Employees; Information Technology Systems; Business Operations; Supply-Chain Management; Commercial Due Diligence; Industry Outlook; PEST Analysis; Legal Due Diligence; Setting the Right Attitude and Mentality; Uncovering Potential Liabilities; Intellectual Property Protection (IP); Management of Company Stamps; Balanced Scorecard (BSC); How to Predict Bankruptcy-Altman Z Scores and Gearing Optional Checklists; Human Resource Due Diligence; Sales and Marketing Due Diligence; Culture Due Diligence; Environmental Due Diligence; Conclusion; Notes; Chapter 5: Beyond the Checklists; Founder and Management; Founder Management Root; The Founder Background Check; Other Business Holdings; Multiple and "Missing" Identities; Personal Life of the Founder; Guanxi (Relationship); Due Diligence on More Than One Founder; Summary of Background Check: SWOPEST and Tri-Background; The SWOPEST Framework; The Tri-Background Venn Framework; Conclusion; Notes; Chapter 6: Beyond the Checklists; Hard Facts; Face-to-Face Meetings

Sommario/riassunto

A plain-English guide that demystifies the business landscape in China from a due diligence point of view. Due diligence is crucial to any business deal, and, thankfully, due diligence research has come a long way over the years. What used to be a cumbersome, time-consuming process has been standardized and systemized with generally accepted auditing frameworks and tools, such as the all-important auditing "checklists." But when it comes to doing due diligence in China, with its opaque regulatory system and byzantine accounting standards, all bets are off. In this book an acknowledge