

1. Record Nr.	UNINA9910974925503321
Titolo	Corporate governance in less developed and emerging economies / / edited by Mathew Tsamenyi, Shahzad Uddin
Pubbl/distr/stampa	Bingley, : JAI Press, 2008
ISBN	9786613681911 9781280771149 1280771143 9781848552531 184855253X
Edizione	[1st ed.]
Descrizione fisica	1 online resource (565 p.)
Collana	Research in accounting in emerging economies, , 1479-3563 ; ; v. 8
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Disciplina	658.4
Soggetti	Law - Corporate Governance Business & Economics - Accounting - General Corporate governance & responsibilities Developing countries Corporate governance International finance International economic relations
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.
Nota di contenuto	Introduction to corporate governance in less developed and emerging economies / Mathew Tsamenyi, Shahzad Uddin -- A study of corporate governance disclosure and its country-level determinants in the emerging markets / Hakim Ben Othman, Daniel Zeghal -- Corporate governance, dual language reporting and the timeliness of annual reports on the Nairobi stock exchange / Venancio Tauringana, Martin Francis Kyeyune, Peter John Opio -- Accounting standards, corporate governance, and foreign direct investments: the experience of emerging market economies / Orhan Akisik -- Corporate governance reform and firm performance: Evidence from China / Simon S. Gao, Gordon Gao, Tianxi Zhang -- The influence of ownership structures

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#### Sommario/riassunto

Research on accounting in LDCs argues that a well-developed corporate governance structure, including accounting infrastructure, would promote economic prosperity. Economic development requires a modern, transparent corporate governance infrastructure based on efficient capital markets. Over the past decade corporate governance reform has become an important global policy agenda driven by events such as the 1997 Asian financial crisis, major corporate scandals (such as Enron and WorldCom) and the globalisation of capital markets. In several less developed and emerging economies corporate governance reform is also driven by the adoption of international donor led economic reforms. This in particular has made corporate governance reform an essential element of the development agenda promoted by the World Bank. The papers in the volume have provided wide ranging empirical and theoretical issues that will have policy implications and also generate future academic debates. Overall, the volume advances debate on corporate governance, accountability and transparency in less developed and emerging economies. We believe the audience will find the papers interesting and insightful in terms of theoretical development, practices and policy implications.