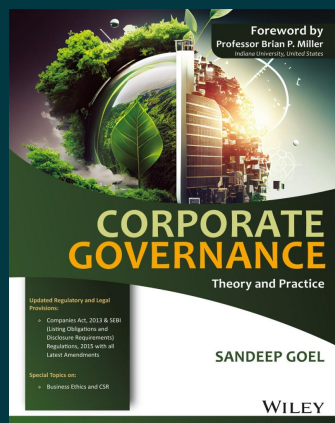




Corporate Governance: Theory and Practice

By [Sandeep Goel](#)

Paperback

9789357466059

[NOT PROVIDED]
publication_date

₹999.00

Pages : 488 pages

Description

It explores corporate management in diverse sectors, its interface with media and public policy, and delves into the realms of Corporate Social Responsibility and Business Ethics. With a strong focus on international corporate governance and a running case of James in every chapter, this book offers real -world corporate case studies and knowledge-testing sections.

About the Author

Sandeep Goel

Dr. Sandeep Goel is a Senior Professor in the area of Accounting and Finance, and Corporate Governance at Management Development Institute (MDI), Gurgaon. He holds 'Double Doctorate', one in Finance; and another in Accounting from Faculty of Management Studies (FMS), University of Delhi. He did his Hons. in Commerce from Shri Ram College of Commerce (SRCC), University of Delhi, and Master's degree in Commerce with specialization in Finance from Department of Commerce, Delhi School of Economics

Table of Contents

Part I Introduction

Chapter 1 Business and Corporate Organization: An Overview

1.1 Introduction

1.2 Definition of Business Organization

1.3 Types of Business Organizations

1.4 Meaning of Corporate Organization

1.5 Theories of Corporation

1.6 Formation of Company

1.7 Types of Corporate Organizations

Chapter 2 Corporate Governance: Concept, Nature and Scope

2.1 Introduction

2.2 Concept of Corporate Governance

2.3 Rationale of Corporate Governance

2.4 Principles of Corporate Governance

2.5 Essentials of Good Corporate Governance

2.6 Evolution of Corporate Governance

2.7 Important Issues of Corporate Governance

Chapter 3 Corporate Governance Regulation in India

3.1 Introduction

3.2 The Companies Act, 2013 [and Companies Rules, 2014]

3.3 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [Last amended on 21 December 2023]

3.4 Accounting Standards Issued by the Institute of Chartered Accountants of India (ICAI)

3.5 Secretarial Standards Issued by the Institute of Company Secretaries of India (ICSI)

Part II Development of Corporate Governance

Chapter 4 Codes and Committees on Corporate Governance

4.1 Introduction

4.2 Nature of Codes and Recommendations on Corporate Governance

4.3 Code and Committees on Corporate Governance in India

4.4 Code and Committees on Corporate Governance in the USA

4.5 Code and Committees on Corporate Governance in the UK

4.6 Code and Committees on Corporate Governance in South Africa

Chapter 5 Corporate Governance Theories and Models

5.1 Introduction

5.3 Corporate Models

5.4 Indian Business Ownerships

Part III Corporate Objective and Performance

Chapter 6 Corporate Objective: Shareholders' Wealth Maximization

6.1 Introduction

6.2 Objective of Firm Performance

6.3 EVA: The Shareholders' Value

6.4 MVA: The Realized Shareholders' Return

6.5 Issues with 'EVA': EVA is not the Last Word!

6.6 How to Improve EVA?

Chapter 7 Creative Accounting: The Corporate Misconduct

7.1 Introduction

7.2 The Concept of 'Quality Profits'

7.3 What Is Creative Accounting?

7.4 Reasons for Creative Accounting

7.5 Accrual System and Creative Accounting

7.6 Industry Creative Accounting Practices

7.7 How to Prevent Earnings Manipulation

7.8 Corporate Frauds and Fiascos

Part IV Board Structure and Process

Chapter 8 Board Composition and Functionalities

- 8.1 Introduction
- 8.2 Board of Directors
- 8.3 Roles and Responsibilities of Board
- 8.4 Powers of Board
- 8.5 Duties of Directors
- 8.6 Types of Boards
- 8.7 Classification of Directors
- 8.8 Appointment of Directors
- 8.9 Resignation and Removal of Directors
- 8.10 Disqualifications of Directors
- 8.11 Board-CEO Typology
- 8.12 Board Meetings

Chapter 9 Independent Directors

- 9.1 Introduction
- 9.2 Independent Directors: Concept
- 9.3 Appointment of Independent Directors
- 9.4 Remuneration of Independent Directors
- 9.5 Number of Independent Directors in a Company
- 9.6 Lead Independent Director
- 9.7 Guidelines/Role and Functions/Duties of Independent Directors
- 9.8 Types of Independent Directors
- 9.9 Significance of Independent Directors

Chapter 10 Women Directors

- 10.1 Introduction
- 10.2 Concept of Woman Director
- 10.3 Procedure for Appointment of Woman Director
- 10.4 Penalty in Case of Non-Appointment of a Woman Director
- 10.5 International Regulation on Women Managers
- 10.6 Gender Diversity in Boardroom
- 10.7 Independent Woman Director: Competence and Skill Set

Chapter 11 Board Committees

- 11.1 Introduction
- 11.2 Board Committees: Scope
- 11.3 Types of Board Committees
- 11.4 Risk Management Committee: The Compliance!

Chapter 12 Board Remuneration

- 12.1 Introduction
- 12.2 Meaning of Board Remuneration
- 12.3 Regulation of Managerial Remuneration in India
- 12.4 Computation of 'Profits' for Managerial Remuneration
- 12.5 Corporate Governance Issues Related to Board Remuneration
- 12.6 Global 'Managerial Remuneration' Trends and Practices

Chapter 13 Board Performance Evaluation

- 13.1 Introduction
- 13.2 What Is Board Performance Evaluation?
- 13.3 Legal Framework of Board Evaluation in India
- 13.4 Incentives for Board Evaluation
- 13.5 International Practices of Board Evaluation
- 13.6 Board Performance Challenges

Part V Participants and Channels of Corporate Governance

Chapter 14 Shareholders and Stakeholders

- 14.1 Introduction
- 14.2 Shareholders
- 14.3 Stakeholders
- 14.4 Shareholders vs. Stakeholders
- 14.5 Class Action Suit

Chapter 15 Corporate Financial Reporting

- 15.1 Introduction
- 15.2 Corporate Financial Reporting: The Overview
- 15.3 Objectives of Financial Reporting
- 15.4 Corporate Financial Statements
- 15.5 Other Disclosures
- 15.6 Financial Results: The Regulation
- 15.7 Accounting Standards
- 15.8 IFRS and Convergence

Chapter 16 Whistle-Blowing Mechanism

- 16.1 Introduction
- 16.2 Whistle-Blowing
- 16.3 Whistle-Blowing Policy
- 16.4 Whistle-Blowing Regulation in India
- 16.5 Challenges of Whistle-Blowing
- 16.6 Exemplary Cases of Whistle-Blowers in India

Chapter 17 Role of Auditors

- 17.1 Introduction

17.2 Auditing: Meaning and Objectives

17.3 Process of Auditing

17.4 Types of Audits

17.5 Significance of Auditors in Corporate Governance

17.6 Auditing Standards in India

17.7 Appointment of Auditors

17.8 Removal of Auditors

17.9 Qualifications of Auditors

17.10 Powers and Duties of Auditors

17.11 Punishment for Auditors

Chapter 18 Media and Public Policy: Fourth Pillar of Corporate Governance

18.1 Introduction

18.2 Media – What Is It?

18.3 Types of Media

18.4 Role of Media in Corporate Governance

18.5 Ethics in Advertising

18.6 Legal Framework for Advertising in India

18.7 Public Policy: The Overview

18.8 Public Policy and Corporate Governance: The Interface

18.9 Why Are Public Policies Needed in Business?

18.10 Public Enforcement in India

18.11 Corporate Governance Forums

Part VI Corporate Governance Diversity

Chapter 19 Corporate Governance in Family Businesses

19.1 Introduction

19.2 Concept of Family Business

19.3 Stages of Development of the Family Business

19.4 Constituents of Family Governance Structure

19.5 Role of Family Members in Their Business Governance

19.6 Governance Issues in Family Business

19.7 Family Businesses in India

19.8 Top Founder/Promoter Family Managed Companies in India

19.9 Global Trends of Family Business

Chapter 20 Corporate Governance in Public Sector

20.1 Introduction

20.2 Evolution of Public Sector in India

20.3 Public Sector Organizations

20.4 Rationale of Public Sector

20.5 Limitations of Public Sector

20.6 'Ratna' Scheme of Public Sector Enterprises

20.7 Regulation of Corporate Governance in Public Sector

20.8 Corporate Governance Issues and Challenges of Public Sector Enterprises in India

20.9 Disinvestment of Public Sector Enterprises

Chapter 21 Corporate Governance in Banks and Financial Institutions

21.1 Introduction

21.2 Concept of Bank

21.3 Meaning of Financial Institution

21.4 Structure of Indian Banking and Financial Institutions

21.5 Risk Management in Banks

21.6 Basel Norms

21.7 Prudential Norms by RBI

21.8 Corporate Governance of Banks and Financial Institutions in India

21.9 Significance of Corporate Governance for Banks and Financial Institutions

21.10 Pillars of Corporate Governance in Banks

21.11 Corporate Governance Issues of Banks in India

21.12 Corporate Governance Guidelines for Banks in India

Part VII International Corporate Governance

Chapter 22 Corporate Governance in the Americas

22.1 Introduction

22.2 Corporate Governance in North America

22.3 Corporate Governance in South America

Chapter 23 Corporate Governance in Europe

23.1 Introduction

23.2 The Company Law and Corporate Governance in Europe

23.3 The UK

23.4 Germany

23.5 France

Chapter 24 Corporate Governance in Asia

24.1 Introduction

24.2 Corporate Governance Status in Asia

24.3 Japan

24.4 China

24.5 Singapore

Part VIII Special Topics

Chapter 25 Business Ethics

25.1 Introduction

25.2 Meaning of Ethics
25.3 Types of Ethics
25.4 Business Ethics: Concept
25.5 Significance of Business Ethics
25.6 Principles of Ethics
25.7 Theories of Ethics
25.8 Process of Ethical Development
25.9 Ethical Issues in Business
Chapter 26 Corporate Social Responsibility
26.1 Introduction
26.2 CSR: Overview
26.3 Benefits of CSR
26.4 Arguments Against CSR
26.5 Approaches to CSR
26.6 Models of CSR
26.7 CSR Regulation in India
26.8 Guidelines for CSR Expenditure of CPSEs
Index

To purchase this product, please visit:
<https://wiley.indiafin.com/corporate-governance-theory-and-practice.html>



Scan to buy