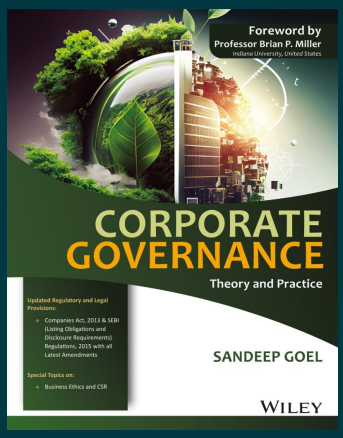
WILEY



Corporate Governance: Theory and Practice

By Sandeep Goel

Paperback 9789357466059 ₹999.00

Pages: 488

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://www.wileyindia.com/corporate-governance-theory-and-practice.html

Scan to buy