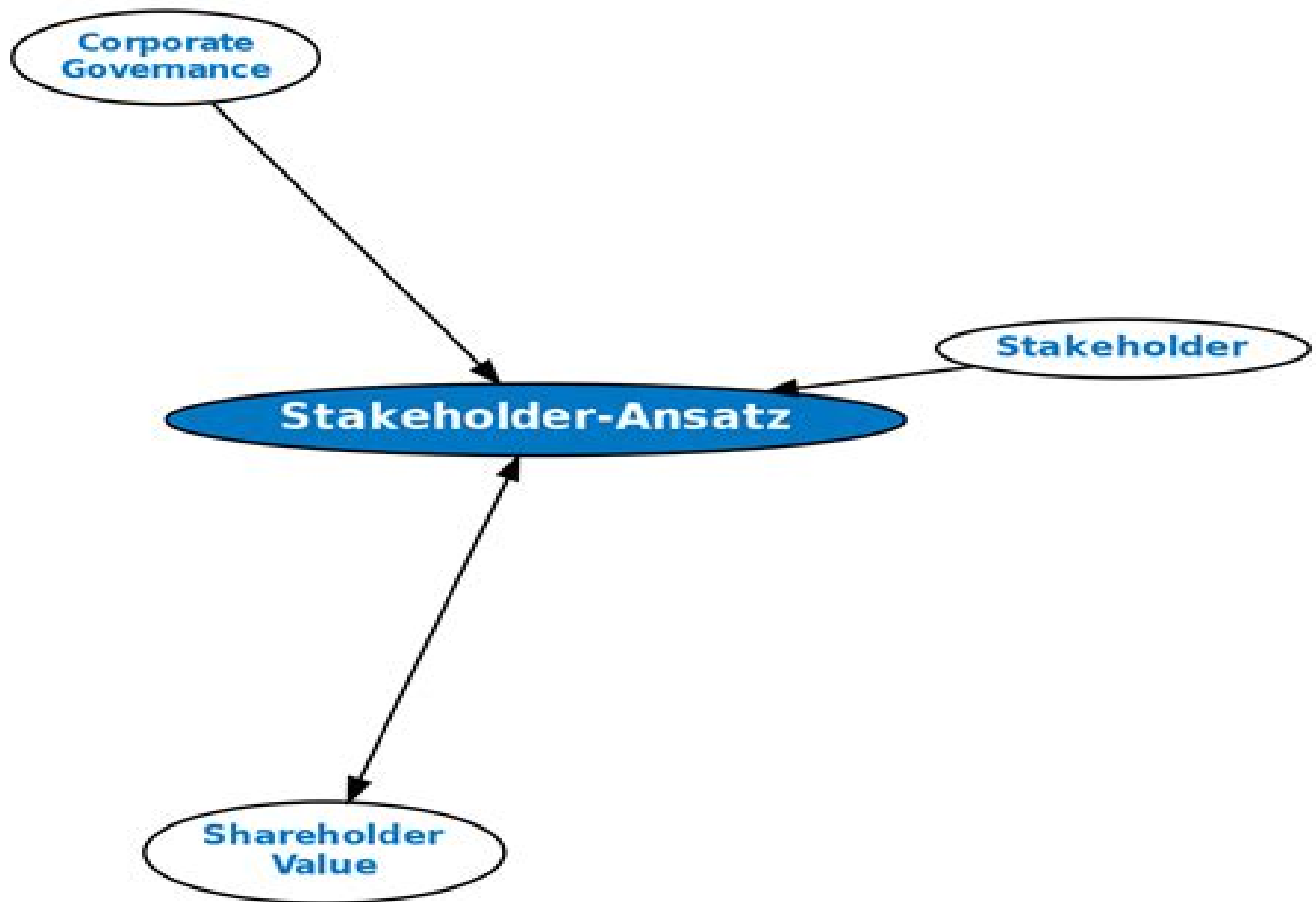




Corporate Governance Und Stakeholder Ansatz

Corporate Governance Und Stakeholder Ansatz

Andreas Behr



Corporate Governance Und Stakeholder Ansatz Corporate Governance Und Stakeholder Ansatz:

Corporate Governance und Stakeholder-Ansatz Paul Wentges,2013-03-07 Paul Wentges arbeitet die unternehmenstheoretischen Wurzeln des Shareholder Value Konzepts und des Stakeholder Ansatzes im Hinblick auf die Corporate Governance Thematik heraus und leitet Handlungsempfehlungen für die Konzipierung von Corporate Governance Systemen ab Towards an XBRL-enabled corporate governance reporting taxonomy. Dirk Beerbaum,2016-05-25 Corporate Governance failures of large corporations such as Lehman Brothers have evoked a plethora of calls for changes in Corporate Governance Principles Despite the fact that after the financial crisis a number of transnational institutions have called for wide scale changes related to Corporate Governance Principles by further protecting share holders rights it has been proven that theoretical extension and reform of Corporate Governance Principles is not enough because it does not ensure successful implementation According to a report from Isaksson 2009 corporate disclosures were not in line with OECD principles on good Corporate Governance Moreover according to Isaksson 2009 the financial crisis can also be traced back to incomplete Corporate Governance disclosures One major implementation topic involves Corporate Governance Reporting which is very complex for multinational companies as it involves statutory compliance with multiple rules and laws coping with heterogeneous Systems of Corporate Governance Weimer and Pape 1999 Leuz et al 2003 Tylecote and Visintin 2007 and additionally the compilation of codes Cadbury 1993 and industry specific standards Mach et al 2006 Bebchuk and Spamann 2010 Extensible Business Reporting Language XBRL is assumed as a benchmark related to interactive business disclosures Chen and Sun 2009 Debreceeny et al 2010 Alles and Piechocki 2012 Does XBRL have the potential to help to reduce the complexity of companies Corporate Governance Reporting Alles and Piechocki 2012 In the academic literature there are many articles which conclude that it is possible for XBRL to enhance transparency and improve Corporate Governance for financial reporting Abdullah et al 2009 Roohani et al 2010 Alles and Piechocki 2012 M ller Wickop et al 2013 therefore an additional question is whether the application of XBRL to the non financial reporting of Corporate Governance can also contribute to enhanced transparency Within the peer group of listed Foreign Private Issuers on the New York Stock Exchange there is no adequate Taxonomy available *The Law of Corporate Finance: General Principles and EU Law* Petri Mäntysaari,2009-11-11 This three volume book constitutes the first attempt to define corporate finance law as an independent field of law with its own principles and tools The book also contains a unique theory of corporate governance with the firm as the most important principal *A Stakeholder Rationale for Risk Management* Gregor Gossy,2008-09-08 Gregor Gossy develops a stakeholder rationale for risk management arguing that firms which are more dependent on implicit claims from their non financial stakeholders such as customers suppliers and employees prefer conservative financial policies

Investment and Liquidity Constraints Andreas Behr,2012-12-06 During the last decade exploring the link between financial factors and investment has become a major field of theoretical and empirical publications Firms in a weak financial

position cannot raise capital at conditions that allow financing all profitable investment projects Some empirical findings indicate that young fast growing low dividend paying firms face more liquidity constraints compared to other firms and therefore exhibit stronger reactions in investment to changes of their internal financial flow If the credit conditions of firms will be influenced through expansionary or rather restrictive monetary conditions the cycle of real activity might be accelerated through these monetary conditions and the final effects might exceed the pure effects of the interest channel alone In the analysis in hand the role of financial factors in the firm s investment decision is explored within the framework of the Q theory of investment The Q theory is applied to a large database of German firms covering balance sheet data for 2 314 German firms thereof 1 342 manufacturing firms This database the Deutsche Bundesbank s Corporate Balance Sheet Statistics gives the unique opportunity to analyze heterogeneity at the firm level which is not possible using macro or mesoeconomic data Access to this data base was made possible during a stay at a visiting researcher in the research department at the Deutsche Bundesbank in 2002 I would like to thank Heinz Herrmann for his support and the fruitful discussions of questions arising during the research project

Corporate Governance und die Bankenkrise Chris Mudrack, 2010 Studienarbeit aus dem Jahr 2009 im Fachbereich BWL Rechnungswesen Bilanzierung Steuern Note 1 7 Universit t Potsdam Wirtschafts und Sozialwissenschaftliche Fakult t Veranstaltung Corporate Governance Sprache Deutsch

Abstract Ausgehend von der derzeit herrschenden Bankenkrise soll das Versagen einzelner Instrumente der Corporate Governance im Vorfeld der Krise in dieser Seminararbeit untersucht werden Die Corporate Governance als Instrument zur Verbesserung der F hrungs und Aufsichtsstrukturen in den Unternehmen konnte im Bankensektor nicht die implizierten Erfordernisse erf llen Daher werden neben den theoretischen Grundlagen der Corporate Governance und den besonderen aufsichtsrechtlichen Strukturen im Bankensektor im zweiten Teil der Seminararbeit die Ursachen f r das Versagen einzelner Corporate Governance Instrumente untersucht Als erstes Instrument kann hierbei die verfehlte Anreizwirkung aufgef hrt werden Die Anreizwirkung im Bankensektor basiert vorwiegend auf der Maximierung des Shareholder Value wobei nachhaltige und langfristige Zielsetzungen au en vor bleiben Durch dieses Anreizsystem werden hohe Risiken eingegangen welche sich teilweise nicht in den entsprechenden Jahresabschl ssen wiederfinden Vorwiegend ist hierbei an die Nichtkonsolidierung von Zweckgesellschaften zu denken welche zum Teil ein hohes Ma an toxischen Wertpapieren in sich bergen Als drittes Instrument kann die mangelnde interne und externe Aufsicht ber die Gesch ftspolitik des Bankmanagements aufgef hrt werden Im dritten Teil werden daher die Konsequenzen aus dem Versagen der Governance Instrumente erl utert Hierbei werden neben den Ver nderungen in der Rechnungslegung auch die aktuellen Diskussionen hinsichtlich der Ver nderungen im der internen und externen Aufsicht im Bankensektor aufgef hrt

Corporate Governance in Deutschland Stefan Bress, 2008 Management Research by Practitioners Reno Symmank, Patric Spethmann, 2018-05-23 This handbook focus on management research by practitioners The book would not have been

possible without the German cohort 6 who set the forum for lively discussions and supported all researchers on their journey to its doctorate. The book is set up in three chapters. Chapter I: One of the main triggers for this thesis was my direct experience of the financial crisis as it showed that many principles and assumptions that were believed to be carved in stone were challenged overnight. Investors lost confidence as Corporate Governance turned out to be very poor in reality although companies consistently declared in their disclosures that they followed good Corporate governance guidelines. This section develops a Corporate governance reporting taxonomy which can be used for electronic reporting and is the basis for the digitalisation in accounting. A mixed method approach is applied which combines qualitative and quantitative research methods. Chapter II deals with an analysis of marketing process governance in multinational enterprises and is based on an empirical analysis of FT500 index corporations. The literature showed that there is currently little substantial understanding of how activities and processes in marketing can be sourced and geographically relocated. However, there is substantial evidence in scholarly and managerial literature that marketing process reallocation is a subject of increasing attention for the last five years. Chapter III focuses on out of stock situations (OOS) in retail stores. One of the major advantages of store based retail formats is the availability of products. The unavailability of products is a major threat for store based retail formats as OOS situations are considered to be some of the most displeasing occurrences for consumers resulting in dissatisfaction. As avoiding or recovering from OOS situations are matters of allocating limited resources (e.g. staff, money) wherever they are most effective, this work recommends actions that retailers can take to manage OOS occurrences at store based retail formats to increase consumer satisfaction. All three researchers describe in their reflexive diaries how they managed to be successful on their long journey to the finalisation of their thesis. We all three would also like to thank our supervisors and all of our contributors. Let the words speak for themselves.

Corporate Governance im globalisierten

Informationszeitalter Christoph Lattemann, 2014-06-02. Dieses Buch befasst sich mit Theorien, Umsetzungen und der aktuellen Entwicklung in der Corporate Governance in einer globalisierten Welt, die getrieben ist durch Informations- und Kommunikationstechnologien. Dabei ist das Buch in drei Teile gegliedert: Teil I behandelt theoretische Aspekte, Perspektiven und Wirkungszusammenhänge von externen und internen Kontrollmechanismen und schafft hiermit die Grundlagen für das Verständnis der Konstruktionen bestehender Corporate Governance Systeme. Diese werden anhand der Darstellung ausgewählter Länder in Teil II behandelt. Im Teil III wird auf aktuelle Problematiken der Corporate Governance in einer globalisierten Welt eingegangen. Aufgrund der weltweiten Verflechtungen, zum Beispiel bei Supply Chains (Zulieferketten), ist es für Unternehmen von zentraler Bedeutung, in Bezug auf die Corporate Governance nicht nur lokal zu denken und zu agieren, sondern auch weltweit Wohlverhaltensregeln einzuhalten. Hier wird der Bezug zu einer umfassenden Corporate Social Responsibility verdeutlicht. Das Buch richtet sich aufgrund der praxisnahen Darstellung an Praktiker wie an Studierende der Betriebswirtschaftslehre. Lernzieldefinitionen und Fragen unterstützen den Lernprozess.

Die Auswirkungen von

Corporate Governance auf die Fremdfinanzierungskosten von Unternehmen Stefan Wendt, 2011-02-07 Stefan Wendt
untersucht welche Rolle Fremdfinanciers im Rahmen der Corporate Governance spielen

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