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THREE FRIENDS ACCOUNTING FORUM (13 SERIES) FOLLOW-UP MANAGEMENT OF FINANCIAL FRAUD BOARD OF DIRECTORS OF THE COMPANY AND ITS EXTERNAL AUDIT: EMPIRICAL TEST BASED ON CHINESE LISTED COMPANIES(CHINESE EDITION)



paperback. Book Condition: New. Ship out in 2 business day, And Fast shipping, Free Tracking number will be provided after the shipment. Paperback. Pub Date: October 2012 Pages: 218 Language: Chinese in Publisher: Dongbei University of Finance and Economics Press Three Friends accounting FORUM (13 Series) follow-up management of financial fraud Board of Directors of the Company and its external audit: Based on Chinese Listed empirical test is divided into eight chapters. the details are as follows: Chapter 1 is an introduction. This chapter Sanyou accounting FORUM (13 Series) follow-up management of financial fraud Board of Directors of the Company and its external audit: motives based on the empirical test of China's listed companies . the object of study. research methods. research path and structure arrangements. Chapter 2 is the institutional context. This chapter first discusses the statistical analysis of the historical evolution of the anti-financial fraud system of listed companies and listed companies. financial fraud status quo; followed by analysis of the institutional background of board governance. focuses on the establishment of the independent director system and board system improvements; final China's system of external audit background review focuses on the completion of the Reorganization of the accounting firm. auditing standards system perfect and accounting firms to promote internationalization strategy. Chapter 3 is the theoretical basis of the literature review. This chapter combined with literature results. the first from the principal-agent theory. modern the housekeeper theory. resource dependency theory. signaling theory. the theory of state-contingent ownership. risk aversion theory and the theory of reputation mechanism. analysis of the Board in the follow-up treatment is most likely to occur and where variations; Secondly. based on prospect theory. anchoring effect. audit risk theory and the first result of the effect of subsequent governance of the Board of Directors of the external audit;...

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