

Corporate Reporting And Company Law

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Explores the main disclosure requirements of companies in their reporting activities. The importance of disclosure as a regulatory device in company law is widely recognized. This book explores the disclosure requirements of companies in their reporting activities, and seeks to bring together the main features of the reporting system. The book considers the theoretical basis of the corporate reporting system and describes the regulatory framework for that system. It explores financial reporting and 'narrative' reporting, highlighting the fact that financial reporting requirements are more substantially developed than narrative reporting requirements - a consequence of the shareholder-centred vision that persists in company law. The roles of those responsible for providing corporate reports and those entitled to receive such information are examined. The book concludes with some broad suggestions for future development, with particular focus on the need to recognize the relevance of the communicative role of corporate reporting. The use of new technology also presents both challenges and opportunities for improving the regime. EAN/ISBN : 9780511217623 Publisher(s): Cambridge University Press Format: ePub/PDF Author(s): Villiers, Charlotte

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