

## Responsibilities of Corporate Officers Directors 07-08

*James Hamilton, Ted Trautmann*  
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#15412387 in Books 2007-11-20Original language:EnglishPDF # 1 9.00 x .75 x 6.00l, .0 #File Name:  
0808017438450 pages | File size: 23.Mb

**James Hamilton, Ted Trautmann : Responsibilities of Corporate Officers Directors 07-08** before purchasing it in order to gage whether or not it would be worth my time, and all praised Responsibilities of Corporate Officers Directors 07-08:

Responsibilities of Corporate Officers and Directors Under Federal Securities Law alerts board members and management to their personal duties and liabilities under the federal securities laws. From the vast body of federal laws, rules, administrative interpretations, and court decisions dealing with securities offerings and transactions, those of particular interest to corporate officers and directors as individuals are discussed here. The materials focus on the Securities Act of 1933, the Securities Exchange Act of 1934 and the Sarbanes-Oxley Act of 2002, as well as pertinent provisions of the Investment Company Act of 1940. The 2007 -2008 Edition features extensive discussion of the SEC's executive compensation reforms, including: the narrative disclosure piece, "compensation discussion and analysis" (see 508); the tabular disclosure requirements of Regulation S-K Item 402 (see 509); new mandates for reporting executive perks (see 510); and expanded disclosure of transactions with related persons (see 511). Also new is discussion of changed requirements for the compensation committee report (see 106), plurality and majority voting standards (see 108), case law developments involving fraud liability (see Chapter 3), no-action letter guidance on insider short sales (see 1102), and SEC statements on cooperation during an investigation (see 802). Corporate officers

and directors, facing unprecedented public and legal scrutiny, need clear guidance now more than ever. CCH has the solution: *Responsibilities of Corporate Officers and Directors under Federal Securities Law, 2007 - 2008 Edition*. This important resource alerts board members and management to their personal duties and liabilities under the federal securities laws. From the vast body of federal laws, SEC rules, and court decisions concerning securities offerings and transactions, those of particular interest to corporate officers and directors as individuals are discussed here. The 2007 - 2008 Edition features revised discussion of internal control over financial reporting, explaining recently-issued SEC management guidance and PCAOB Auditing Standard No. 5. Also new is discussion of Financial Accounting Standards Board Interpretation (FIN) 48, which requires companies to assess the likelihood of their tax positions being sustained upon IRS examination; stock options, including backdating and spring loading; director nominations and shareholder access; insurance coverage for amounts paid out as disgorgement to settle SEC enforcement actions; and the "scheme liability" theory for holding secondary actors, such as investment banks and auditors, liable for their client's fraudulent statements.