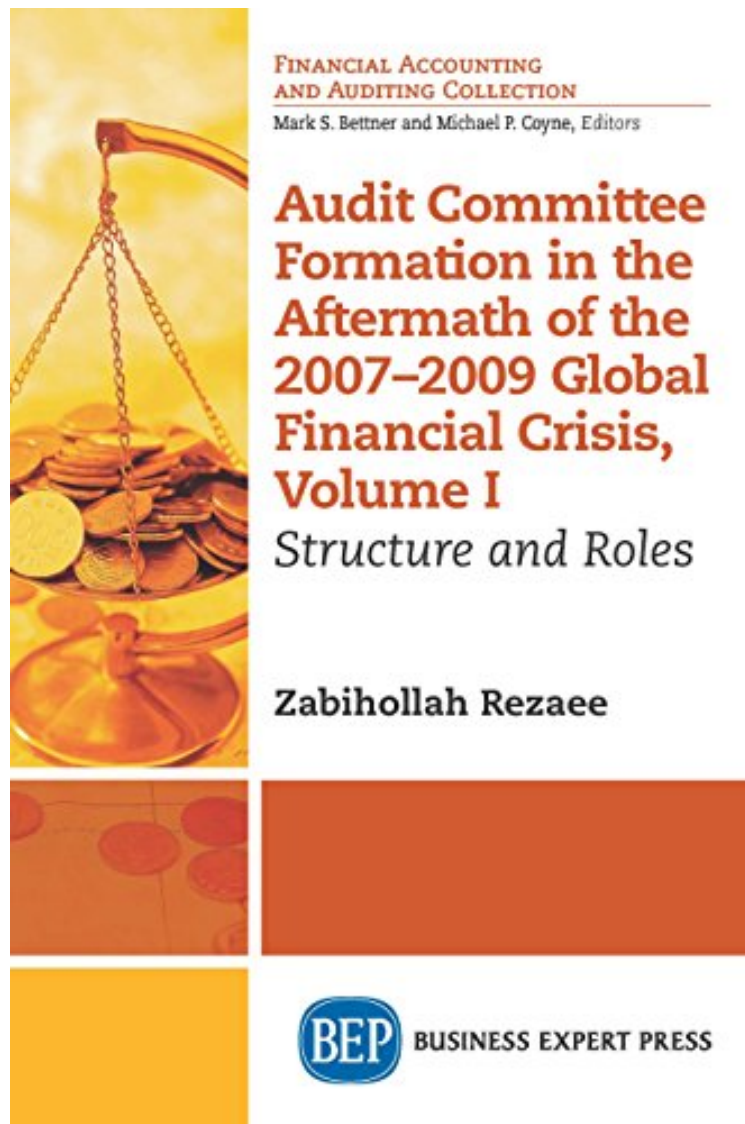


(Library ebook) Audit Committee Formation in the Aftermath of 2007-2009 Global Financial Crisis, Volume I: Structure and Roles

Audit Committee Formation in the Aftermath of 2007-2009 Global Financial Crisis, Volume I: Structure and Roles

Zabihollah Rezaee

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The audit committee has gained considerable attention in the aftermath of 2007-2009 global financial crisis. The audit committee's role has evolved from a voluntary liaison between management and external auditors to the standing committee of the board of directors in overseeing all aspects of corporate governance, financial reporting, internal controls, risk assessment, and audit activities. This book addresses the determinants of audit committee oversight effectiveness, including their composition, independence, authority, resources, diligence, and activities. The book is organized into three separate volumes and each volume can be utilized separately or in an integrated form. The first volume consists of five chapters, which examine the relevance and fundamentals of the audit committees as well as the determinants of audit committee effectiveness. The second volume consists of nine chapters on financial, auditing, internal control, risk management, ethics and compliance, antifraud, and other oversight functions of the audit committee. The third volume consists of five chapters on the emerging issues of audit committees pertaining to evaluation, education, reporting, and accountability as well as audit committees of private companies, governmental entities and not-for-profit organizations.