OECD Principles of Corporate Governance09年ACCA_CAT考试 PDF转换可能丢失图片或格式，建议阅读原文 https://www.100test.com/kao_ti2020/616/2021_2022_OECD_Princ_c52_616952.htm The Principles are intended to assist Member and non-Member governments in their efforts to evaluate and improve the legal, institutional and regulatory framework for corporate governance in their countries and to provide guidance and suggestions for stock exchanges, investors, corporations, and other parties that have a role in the process of developing good corporate governance. The Principles were first published in 1999 and were revised in 2004. They focus on publicly traded companies. However, to the extent they are deemed applicable, they might also be a useful tool to improve corporate governance in non-traded companies, for example, privately held and state-owned enterprises. There are six Principles, each backed up by a number of sub-principles. The Principles are as follows: Ⅰ Ensuring the basis for an effective corporate governance framework The corporate governance framework should promote transparent and efficient markets, be consistent with the rule of law and clearly articulate the division of responsibilities among different supervisory, regulatory and enforcement authorities. Ⅱ The rights of shareholders and key ownership functions The corporate governance framework should protect and facilitate the exercise of shareholders’ right. III The equitable treatment of shareholders The corporate governance framework should ensure the equitable treatment of all shareholders, including minority and foreign shareholders. All shareholders should have the opportunity to obtain effective redress for violation of their rights. IV The role of stakeholders in corporate governance The corporate governance framework should recognise the rights of stakeholders established by law or through mutual agreements and encourage active co-operation between corporations and stakeholders in creating wealth, jobs, and the sustainability of financially sound enterprises. Ⅴ Disclosure and transparency The corporate governance framework should ensure that timely and accurate discloser is made on all material matters regarding the corporation, including the financial situation, performance, ownership and governance of the company. VI The responsibilities of the board The corporate governance framework should ensure the strategic guidance of the company, the effective monitoring of management by the board, and the board ’s accountability to the company and the shareholders. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com