

总结（9）如何回答corepaper里对corporategovernance的问题

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https://www.100test.com/kao_ti2020/85/2021_2022__E6_80_BB_E7_BB_93_EF_BC_889_c52_85801.htm 公司治理在35 36 37里面都有章节，我总结了以下要点，如果考到可以用于吹水。主要是BOD的职责，当然还得理解一下存在corporate governance是因为代理原理，即公司的所有人是shareholders，只是委托BOD进行运作和管理，因此shareholders会要求正确有效的信息，以及管理者恰如其分的行为。公司治理的内容包括。risk management: monitor and manage risk,即对影响公司持续经营和业绩的风险进行防患于未然的控制。ethics：包括business ethics和corporate social responsibility。对BOD的要求：要有regular的bod meeting。 set up decision making process 1/3的non executive directors bod should be supplied information to discharge their duty remuneration: 要不高不低，吸引人才又不浪费金钱。来源：www.examda.com 要disclose remuneration policy in the annual report. relationship with shareholders: BOD ' s responsibility to dialogue with institutional shareholders. Annual general meeting to communicate with investors. accountability: BPD 要present balanced and understandable assessment of the pompany ' s position and prospect. Maintain internal control system to safeguard shareholders ' wealth. Audit committee: deal with external auditor keep independence and objectivity . 以上为公司治理那几章里面总结出来的要点。 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