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Reviews

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(Prof. Melyna Dooley V)

CRS REPORT FOR CONGRESS: CRIMINAL CHARGES IN CORPORATE SCANDALS MAY 30, 2006 - RL31866 (PAPERBACK)



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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.Since the collapse of Enron Corp. in late 2001, there has been a series of scandals involving major U.S. corporations. Recurring elements in the scandals include improper or fraudulent accounting, self-enrichment by corporate officers, stock trading on inside information (insider trading), and the destruction or falsification of business records. A number of cases have resulted in criminal indictments, some followed by guilty pleas. This report tracks post-Enron criminal charges. Companies are listed alphabetically, and individuals who have been charged, indicted, or have pleaded guilty are identified. A longer list of companies with recent accounting problems (not all of which have resulted in criminal indictments) may be found in CRS Report RS21269, Accounting Problems Reported in Major Companies Since Enron, by Mark Jickling. The 107th Congress responded to the series of corporate scandals that began with Enron by passing the Sarbanes-Oxley Act of 2002. That law created a new oversight body for corporate auditors, imposed new disclosure requirements on corporations, including a mandate that CEOs personally certify the accuracy of their firms public financial reports, and increased criminal penalties for a number of offenses related to securities fraud. For a summary of the legislation, see CRS Report RL31554, Corporate Accountability: Sarbanes-Oxley .

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