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### The U.S. Sarbanes Oxley Act 2002 and Corporate Governance. Big Brother is watching you?

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The U.S. Sarbanes Oxley Act 2002 and Corporate Governance. Big Brother is watching you? Anonym Essay from the year 2005 in the subject Law - Comparative Legal Systems, Comparative Law, grade: 19 (von 20), University of Aberdeen, course: LL.M. Internationales Wirtschaftsrecht, 49 entries in the bibliography, language: English, abstract: Corporate Governance has become one of the hottest fields of international company law and economics. Whereas many European countries have chosen self - regulatory market based approaches or favour "comply or explain" provisions, the U.S. government decided to take mandatory legislative actions in the aftermath of various accounting and corporate governance scandals, headed up by Enron and WorldCom. This article explains why most, if not all of the relevant provisions regarding corporate governance, are ill conceived and thus should be withdrawn the sooner the better to prevent future economic harm. The author concludes with an evaluation and an outlook for alternatives.



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