

Compliance and Governance from A-Z

Bearbeitet von

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Introduction

Dear Reader,

With the launch of the second edition, we've extended the scope to Compliance *and* Governance – why? Well, in practice the distinction between these two areas has become more and more theoretical: E.g, does the (excessively stressed) term “Tone from the Top” belong to ‘Good Corporate Governance’ or to an effective Compliance Management System? This is just one example that in day to day-practice the line between these two areas is getting blurred – a fact that has consequences for Compliance Officers and other colleagues working in the context of Governance/Compliance, too, as clarification of roles and responsibilities (including overlaps and white spots) gets increasingly with the risk of creating redundancies and inefficiencies – a fact that leads to immediate “rejection reactions” from the business as well as top management.

Some colleagues even argue that Compliance could be seen as an important, but nonetheless just a part of the System of Governance of an entity. In our humble (and pragmatic) view, a comprehensive approach should consider Governance- as well as Compliance-related topics – therefore, we have now extended the terms and definitions in our book towards Governance, too.

What hasn't changed is our easy-to-use approach – all terms and definitions are arranged in alphabetical order, including cross-references to other or additional definitions that might be helpful. Most of the terms and definitions apply worldwide. If a term or definition focuses on a country or region, the term is italicized and a footnote refers to the specific area of application.

Let us take the opportunity to thank Melika Shafii who helped us preparing this compilation and all colleagues and experts who contributed to this book; you'll find them listed on the following page referenced to the respective area of law or legislation they provided terms and definitions for.

Munich, Spring 2017

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