

FACULTAD DE NEGOCIOS.

CARRERA DE Contabilidad y Finanzas.



UNIVERSIDAD
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“EL FRAUDE FINANCIERO DESDE EL PUNTO DE VISTA DEL CONTADOR PÚBLICO EN LOS DIRECTORIOS DE ACCIONISTAS EN LAS EMPRESAS. UNA REVISIÓN SISTEMÁTICA DE LA LITERATURA CIENTÍFICA DE LOS ÚLTIMOS 28 AÑOS”

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RESUMEN

Las investigaciones actuales desde el punto de vista del contador público sobre los directorios de accionistas y su participación en fraudes económicos cuestionan las características de desempeño, participación de los miembros en la toma de decisiones. La relación de ésta en fraudes financieros y otros factores que influyen en éste delito. Sin embargo la discrepancia de variables analizadas no hace posible distinguir cuales son los elementos esenciales de un directorios de accionistas asociados al fraude financiero. Como consecuencia de la diversidad de causas encontradas, realizamos una revisión sistemática de artículos investigativos de tipo empíricos publicados entre los años 1990 y 2018. Los resultados de esta revisión demuestran que factores referentes a los directorios de accionistas como las compensaciones al CEO, la composición del directorio de accionistas y el comité de auditoría, juegan un papel importante en la generación de un fraude financiero. Por otra parte los investigadores proponen que estructurar de manera eficiente el Gobierno Corporativo es un mecanismo que contribuye a mitigar el fraude financiero.

PALABRAS CLAVES: gobierno corporativo, directorio de accionistas, fraude financiero.

NOTA DE ACCESO

No se puede acceder al texto completo pues contiene datos confidenciales.

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