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## Original Article

# Are all audit committee financial experts created equally?

Received (in revised form): 9<sup>th</sup> October 2008

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**ABSTRACT** There is little extant empirical research that classifies audit committee members based on expertise and independence simultaneously. Additionally, there is little empirical research where different types of gray audit committee members are considered separately. We find disclosure quality (as perceived by financial analysts) is positively related to the percentage of audit committee members who are affiliated with companies providing services to the firm and who are financial experts and negatively related to the percentage of audit committee members who are related to firm executives and who are financial experts. We also find that adding independent audit committee financial experts predates improvements in disclosure quality. As regulators around the world consider implementing audit committee requirements mandated in the United States, our results call into question disqualifying all gray directors from audit committees.

*International Journal of Disclosure and Governance* (2009) 6, 150–166. doi:10.1057/jdg.2008.25; published online 11 December 2008

**Keywords:** audit committee; disclosure quality; expertise; independence; Sarbanes – Oxley; regulators

## INTRODUCTION

Accounting scandals at companies such as Cendant and Sunbeam led to increased scrutiny of corporate audit committees in the United States. This increased scrutiny arose at least partially because in the words of then chairman of the Securities and Exchange Commission

(SEC) Arthur Levitt, '... qualified, committed, independent, and tough-minded audit committees represent the most reliable guardians of the public interest'.<sup>1</sup> In February 1999, the Blue Ribbon Committee (BRC) on Improving the Effectiveness of Corporate Audit Committees issued its report detailing 10 recommendations for improving corporate audit committees. Among other changes, the BRC recommended that all audit committee members be independent of the firm and that at least one member possesses accounting or financial management expertise. Although the NYSE and Nasdaq adopted these recommendations, accounting scandals at firms

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# What Distinguishes Audit Committee Financial Experts From

**Gary Previts**



## **What Distinguishes Audit Committee Financial Experts From:**

Corporate Governance Zabihollah Rezaee, 2025-03-31 Corporate governance has become increasingly central to corporate reporting and management as businesses face growing pressure to address their responsibilities in sustainability and corporate accountability. The evolving focus on effective corporate governance has driven the introduction of new laws, regulations, standards, and best practices, reshaping its framework, principles, and functions. Business leaders and students must stay informed about these significant reforms and the associated accountabilities. This book offers a clear, accessible guide to the key regulations, laws, and best practices essential for robust governance and stakeholder protection. It covers the roles and responsibilities of all key players in corporate governance, including directors, management, auditors, accountants, legal counsel, and financial advisors. Taking a practical approach, the book explores topics such as financial markets, investor confidence, oversight, managerial compliance, internal and external auditing, legal advisory functions, and performance reporting. It serves as a valuable resource for students and professionals seeking a comprehensive understanding of corporate governance responsibilities. Designed for both undergraduate and graduate levels, this book equips students with the knowledge and skills needed to become successful business leaders. It is an ideal reference for business colleges, accounting schools, and other corporate governance programs, with individual chapters adaptable for various accounting and business courses.

**The Director and The Manager** David S. Fushtey, 2019-02-01 Machiavelli Had it Easy is an engaging text for the emerging discipline of governance. Gaps arise when directors and managers come together from diverse vocational and cultural languages and interests. Compressed information streams in the digital age yet few reconcile silos of business, legal, expertise, and regulatory public interests for informed decisions. This text presents research and a market-tested decision framework for comparative law, market practice, and human nature in the vital strategic oversight role of governance. Informed by cognitive science, business practice, and legal duties, one conclusion is that bias and self-interests are instinctive, but reconciling best interests is not. Too often, lessons learned from centuries of law are overlooked. The chapters are a dozen inquiries into recurring problems in the boardroom. Part one is an entry-level technical reference of law and governance principles. Unique appendices of keywords and case notes will aid those new to markets governed by the western rule of law and those tripping on gaps in comparative jargon. Part two is a series of practical hot topics in the context of law and governance. Part three looks to next steps in accountability and liability. The text will help accountants, engineers, lawyers, and business operations and market policy experts from around the world work together, and professors, professionals, and students anticipate change. After drilling through accountability and liability for hybrid organizations, typical crises are revealed to be from a lack of aligning interests and related information churn. Conclusions of the how and why of governance systems link the human condition and the rule of law in the digital age.

The Audit Committee Handbook Louis Braiotta, Jr., R. Trent Gazzaway, Robert Colson, Sridhar Ramamoorti, 2010-02-22 The Audit Committee Handbook Fifth Edition The Audit

Committee Handbook Fifth Edition guides you to Understand the role and responsibilities of the audit committee with a general update and reality check on auditing cycle activities Identify the developments that impact audit committee practices and the most current techniques and strategies for committee meetings Develop a repertoire of effective strategies to help the board of directors discharge its fiduciary responsibility to shareholders Prepare a periodic assessment of professional development activities and an informed review of both audit processes and financial reporting processes A must have for all audit committee members board directors corporate secretaries CEOs CFOs and auditors involved in the accounting practices of their firms The Audit Committee Handbook Fifth Edition is the most authoritative work on audit committees in the marketplace *Configuring Internal Controls for Software as a Service* Chong Ee,2018-09-12 This book taps into an inherent paradox with the ease of reliance on external cloud providers to provide robust functionality and regular enhancements comes as their very own audited service organization control SOC reports are quick to point out the need for client organizations to devise and sustain a system of effective internal controls By addressing the practitioner in the field it provides tangible cost effective and thus pragmatic means to mitigate key risks whilst leveraging built in cloud capabilities and overarching principles of effective system design **The Role of the Board of Directors in Enron's Collapse** United States. Congress. Senate. Committee on Governmental Affairs. Permanent Subcommittee on Investigations,2002 ,

**Great Boards Plain & Simple : a Guidebook for Non-profit Managers & Board Members** Paula J. MacLean,2003

**Consideration of Regulatory Reform Proposals : Hearing Before the Committee on Banking, Housing, and Urban Affairs, United States Senate, One Hundred Eighth Congress, Second Session, on Regulatory Reform Proposals, June 22, 2004** United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs,2006

*Corporate Governance Post-Sarbanes-Oxley* Zabihollah Rezaee,2007-10-05 Corporate Governance Post Sarbanes Oxley introduces a corporate governance structure consisting of seven interrelated mechanisms of oversight managerial compliance audit advisory assurance and monitoring The book begins with a discussion of the new requirements for corporate governance and financial reporting brought about by Sarbanes Oxley and then shows how a well balanced functioning of the seven mechanisms produces a responsible corporate governance structure that ensures quality financial reporting and credible audit services Each chapter includes checklists real world case studies and best practice tips

*Auditing* Raymond N. Johnson,Laura Davis Wiley,Robyn Moroney,Fiona Campbell,Jane Hamilton,2019-04-16 The explosion of data analytics in the auditing profession demands a different kind of auditor Auditing A Practical Approach with Data Analytics prepares students for the rapidly changing demands of the auditing profession by meeting the data driven requirements of today s workforce Because no two audits are alike this course uses a practical case based approach to help students develop professional judgement think critically about the auditing process and develop the decision making skills necessary to perform a real world audit To further prepare students for the profession this course integrates seamless exam

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Directors and Auditors Interact is a fascinating behind the scenes examination of this closed process The authors draw on the results of face to face interviews and an extensive survey of finance directors audit committee chairs and audit partners and present nine company case studies highlighting the process of discussion and negotiation and the methods by which the agreed financial reporting outcome was reached Detailed analysis of the case studies Allows those involved in the process to benchmark their behaviours against those of others Enables a comparison between the previous and current regulatory environments to see what has changed and sheds light on the sorts of behaviours the current regulatory framework encourages Evaluates the effectiveness of the changed regulatory regime providing evidence relevant to current policy debates concerning the value of audit IFRS and the relative merit of rules based versus principles based accounting standards in relation to professional judgement and compliance The unprecedented access and unique insights offered by this book make it invaluable for audit firm staff and partners audit committee chairs and company directors involved in agreeing the published financial statements as well as those who have an interest in the financial statements but do not have access to the negotiation process

*CPA's Guide to Management Letter Comments* Bert L. Swain, 2007-11 Developed through 20 years of experience in auditing practice for clients in a broad spectrum of industries and up to date through SAS 112 the CPA's Guide to Management Letter Comments provides literally hundreds of management comment examples for numerous situations that are encountered by real firms working with real clients Beginning with an example of the actual opening paragraph of a management letter this compendium continues through all critical areas encountered during an audit and ends with suggested closing paragraphs so that even a first time management letter preparer can produce a high quality final product like a well seasoned auditor

**Accounting Ethics: Crisis in accounting ethics** J. Edward Ketz, 2006 The ruination of investors in Enron WorldCom Waste Management Aldelphia Tyco and scores of other business concerns has raised questions about the adequacy and relevance of academic research into accounting ethics as well as the ethical nature of professional parties This research collection includes important papers from key journals and books that reassess theories research studies and professional practices in the field of accounting ethics In addition to examining the current crisis in the creditability of financial reports many of the papers here work toward developing a body of knowledge that will protect the investing public in the future

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