

Samenvatting Naamloze Vennootschap

Hoofdstuk 1 De Naamloze Vennootschap

1.1	naamloze vennootschap → vennootschap met een in overdraagbare aandelen (dus onbekende bezitters van aandelen, dus naamloos) verdeeld maatschappelijk kapitaal, waarin ieder der vennoten (aandeelhouders) voor een of meer aandelen deelneemt, is een rechtspersoon / onpersoonlijke ondernemingsvorm (want niet hoofdelijk aansprakelijk) aandelen → eigendomsbewijzen nv, rechten en plichten van bezit aandeel:
1.2	- mede-eigenaar - alleen aansprakelijk op geïnvesteerde vermogen - recht op aandeel in winst effecten → waardepapieren, bijv. aandelen, obligaties obligatie → schuldbewijs dat de geld geleend hebt, geeft recht op rentevergoeding effecten kunnen worden verhandeld op effectenbeurs → plaats (niet fysiek, nu: online) waar vraag naar en aanbod van effecten elkaar ontmoeten met als resultaat: koers (→> prijs aandeel) koersvorming is afhankelijk van winst- en omzetverwachting, hoogte dividend en algemeen economische en politieke zaken speculeren → het kopen van effecten in de hoop dat de koers zal stijgen zodat verkopen met winst mogelijk is
1.3	actieve aandelen → aandelen die elke dag worden verhandeld AEX-koersindex → indexcijfer met belangrijkste aandelen in NL, weergeeft beursstemming vermogensmarkt → het geheel van vraag naar aanbod van vermogen, bestaat uit: geldmarkt (vermogen wordt (uit)geleend voor termijn < jaar), kapitaalmarkt (vermogen wordt permanent (aandelen) of langdurig (termijn > jaar) (uit)geleend). De aanbieders van vermogen zijn vragers naar vermogenstitels. Kapitaalmarkt bestaat uit: openbaar (één geldnemer, vele geldgevers) en onderhands (één geldnemer, één geldgever) Aanbieders vermogen: gezinnen ((gedwongen) sparen, miss. beleggen), bedrijven (overtollige liquide middelen), overheid (tijdelijk overtollige liquide middelen) Vragers vermogen: gezinnen (aanschaf consumptiegoederen en onroerend goed: persoonlijke lening, doorlopend krediet of hypothecaire lening), bedrijven (aanschaf productiemiddelen: aandelen uitgeven of geld lenen), overheid (staatsobligaties of geld lenen) Rentevoet op geldmarkt wordt bepaald door vraag en aanbod (veel v weinig a → grotere rente) Voor de oprichting van een nv is een ministeriële verklaring van geen bezwaar nodig en een notariële akte van de oprichting. Daarna moet de nv nog worden ingeschreven bij KvK.
1.5	NV's draaien met verlies : kunnen schulden niet betalen : naar rechter voor uitstel : werkt niet dan bedrijf failliet en krijgt curator die bedrijfs probeert te verkopen (eerst geheel daarna deel) : eerst schuldeisers krijgen geld, daarna pas aandeelhouders (maar meestal niets dan) Desondanks: aandeelhouders zijn niet hoofdelijk aansprakelijk. Leiding van een nv ligt bij: - directie (dagelijks bestuur, leiden algemene vergadering),
1.6	- algemene vergadering aandeelhouders (jaarrekening vaststellen, wijzigen statuten), - raad van commissarissen (bij +100 werknemers; controlerende en raadgevende rol), - ondernemingsraad (bij +50 werknemers; raadgevend)

D Toets Naamloze Vennootschap

Jianjun Gao



D Toets Naamloze Vennootschap:

De verhouding meerderheid-minderheid in de naamloze vennootschap G. Suetens-Bourgeois, 1970 **Belgisch staatsblad** Belgium, 1963 *Risicobeheer - Gestion des risques (Reeks ICCI 2015-1)* ICCI (ed.), 2015-04-01 Risicobeheer is een begrip dat tot de jaren zeventig van de vorige eeuw voornamelijk beperkt was tot de operationele risico's. Vooral de recente kredietcrisis 2007-2011 heeft de bewustwording van het bestaan van ondernemingsrisico's en het belang om deze te identificeren en te beheersen in een stroomversnelling gebracht. In het eerste hoofdstuk wordt een uiteenzetting gegeven over wat het beheeren van risico's precies inhoudt. Het tweede hoofdstuk zoomt in op de definitie en het wettelijk kader van risicobeheer, een relatief nieuw begrip in de Europese en Belgische wetgeving. Het overzicht en de evolutie van de COSO raamwerken vormt het onderwerp van het derde hoofdstuk. In het vierde hoofdstuk wordt geschetst hoe risicobeheer in de publieke sector wordt gerealiseerd. Verder behandelt het vijfde hoofdstuk het beheer en het toezicht op risico's in de bancaire sector. De beschrijving van de voornaamste financiële en niet financiële risico's in het jaarverslag van Belgische naamloze vennootschappen maakt het onderwerp uit van het zesde hoofdstuk. Hoofdstuk zeven is specifiek gewijd aan de aansprakelijkheid van de raad van bestuur in het kader van risicobeheer. Een praktische kijk op het auditcomité en risicobeheer wordt in het achtste hoofdstuk aangeboden. Hoofdstuk negen brengt de opdracht van de commissaris in dit kader en de beschrijving door het bestuursorgaan van de belangrijkste kenmerken van de interne controle en risicobeheersystemen in kaart. De revisorale controle van financiële instellingen vormt het onderwerp van het tiende hoofdstuk. Hoofdstuk elf behelst de rol van de Commissie Corporate Governance op het vlak van interne controle en risicobeheer. De huidige toestand van risicobeheer in België en de verwachte evolutie hieromtrent op internationaal niveau worden geschetst in hoofdstuk twaalf. Het boek eindigt met de slotbeschouwingen van de Voorzitter van het IBR. *La gestion des risques est une notion qui jusque dans les années septante se limitait principalement aux risques opérationnels. C'est en premier lieu la récente crise financière 2007-2011 qui a accru la prise de conscience de l'existence des risques d'entreprise et de l'importance de les identifier et de les maîtriser. Dans le premier chapitre de la publication il est précisé ce qu'implique exactement la gestion des risques. Le deuxième chapitre se concentre sur la définition et le cadre légal de la gestion des risques, une notion relativement récente dans la législation européenne et belge. Le troisième chapitre offre un aperçu des cadres COSO et de leur évolution. La façon dont la gestion des risques est appréhendée dans le secteur public est exposée au quatrième chapitre. Ensuite le cinquième chapitre traite de la gestion et du contrôle des risques dans le secteur bancaire. La description des principaux risques financiers et non financiers dans le rapport de gestion des sociétés anonymes belges est détaillée dans le sixième chapitre. Le septième chapitre est dédié à la responsabilité du conseil d'administration vis-à-vis de la gestion des risques. L'aspect pratique du comité d'audit et de la gestion des risques est abordé au huitième chapitre. Le neuvième chapitre fait le point sur la mission du commissaire dans ce contexte et sur la description par l'organe de gestion des*

principales caractéristiques des systèmes de contrôle interne et de gestion des risques Le contrôle visuel des institutions financières est le thème du dixième chapitre Le onzième chapitre présente le rôle de la Commission Corporate Governance sur le plan du contrôle interne et de la gestion des risques La situation actuelle de la gestion des risques en Belgique et l'évolution escomptée à l'échelle internationale sont abordées au douzième chapitre L'ouvrage se termine par les observations finales du Président de l'IRE

Het patentrecht Willem Hendrik Wendelin Kock (Jonkheer), 1887 Capita selecta economisch recht., 2007

Bestuurders- en commissarisbeloningen onder belastingverdragen Andy Cools, 2016-03-10 Bestuurders en commissarissen handelen vaak internationaal Zij besturen over de nationale grenzen heen en of meer lichamen binnen het concern Er is dan sprake van grensoverschrijdende dienstverlening Dit fenomeen werpt een aantal vragen op met betrekking tot de heffingsbevoegdheid over de vergoeding van de bestuurder of de commissaris Meer in het bijzonder is de toewijzingsregel t.a.v. de beloningen van bestuurders en commissarissen aan de vestigingsstaat van het lichaam zoals geregeld in artikel 16 OESO nog wel juist Of is de toewijzing aan de werkstaat of woonstaat een juister alternatief In dit boek wordt nagegaan in welke mate de specifieke ratio legis die ten grondslag ligt aan de verdeling van heffingsbevoegdheid vandaag nog kan gelden of nood heeft aan een actualisering Voorts wordt onderzocht in welke mate een eventuele geactualiseerde ratio legis dan niet van toepassing kan zijn op een ruime categorie van directors Hierbij is het dan wel belangrijk om een director volgens fundamentele criteria te kunnen onderscheiden van managers De auteur gaat verder ook in op de huidige vormgeving van artikel 16 OESO De drie constitutionele bestanddelen binnen dit artikel de hoedanigheid van de ontvanger van de vergoedingen de aard van het lichaam waarin het mandaat wordt bekleed en de aard van de vergoeding zelf roepen namelijk heel wat vragen op In een tweede deel wordt het directorsartikel onderzocht in de door België gesloten belastingverdragen Deze wijken geregeld op onderdelen af van artikel 16 OESO Een in het oog springend voorbeeld hiervan is artikel 16 van het huidige belastingverdrag tussen België en Nederland dat uitvoerig wordt besproken Omtrent dit specifiek verdragsartikel rijzen heel wat interpretatievraagstukken omgelet op het feit dat de gezamenlijke artikelsgewijze toelichting bij het verdrag stelt dat het artikel gebaseerd is op het Belgische bedrijfsleidersartikel artikel 32 WIB92 De auteur gaat hier fundamenteel op in en doet aanbevelingen voor een onderbouwde interpretatie van het verdragsartikel

Het vennootschapsstatuut Ernest Cohen Henriquez, 1961 **Het Gewijzigde vennootschapsrecht 1991** Herman Braeckmans, 1992 **Verslag der handelingen der Staten-Generaal** Nederlands. Staten-Generaal. Eerste Kamer, 1928 **De katholieke werkgever**, 1958

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