

DOTTORATO DI RICERCA

IN

DIRITTO DEGLI AFFARI E DIRITTO TRIBUTARIO DELL'IMPRESA

(XXVII CICLO)

TESI DI DOTTORATO

LA GESTIONE DELEGATA: LA PRESTAZIONE GESTORIA E LA RESPONSABILITÀ

DEGLI AMMINISTRATORI NON ESECUTIVI

(ABSTRACT)

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ABSTRACT

This thesis is concerned with normative and regulatory developments with regards to the evaluation and information duties of non executive directors. This study is conducted with reference to a medium size public company, which has adopted a traditional governance model and delegated its administrative functions either to single individuals or to an executive committee.

The aim of this study is to establish what levels of performance a company can expect from its non-executive directors. As such it identifies the theoretical frameworks and analytical tools to establish the foundations and the limits of their liabilities. In particular, this thesis will highlight the importance of supervisory and monitoring function of the executive board and of the company's organizational, administrative and accounting structure in delivering an efficient and effective governance.