

Study indicates linkage between financial restatements and long-term capital market consequences

A recent study by Audit Analytics explores potential correlations between financial restatements and stock price movement. The study reports that although abnormal returns were not found within the first 30 days following a financial restatement, abnormal positive returns were identified in the second 30-day period and beyond.

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Crisis resilience and the board—Taking risk oversight to the next level

Companies seek to anticipate and avoid crises that pose risks to their business or to take proactive steps toward mitigation. No matter how prepared a company is, and regardless of the levels of management and board oversight, crises can happen, and it is important for companies to build resilience. This issue of Deloitte's *On the Board's Agenda* discusses how boards seek to assist management in carrying out these responsibilities.

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Rule-making and standard-setting developments FASB proposes an accounting standards update on share-based payments

The FASB has proposed an accounting standards update (ASU) to clarify the accounting for share-based payments issued as sales incentives to customers. Entities would be required, among other things, to apply the guidance in ASC 718 when measuring and classifying these payments. Comments on the proposed ASU are due April 4, 2019.

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