



Incentivising employees : the theory, policy and practice of employee share ownership plans in Australia /

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Monografía

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Título: Incentivising employees the theory, policy and practice of employee share ownership plans in Australia
Ingrid Landau ; Ann O'Connell ; Ian Ramsay

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Descripción física: 1 online resource (1 volume)

Nota general: Includes index

Contenido: Intro; Incentivising Employees; Contents; Preface; Introduction; Notes; 1 Key legal and policy issues; Rationales for employee share ownership; Improving enterprise performance; Industrial relations objectives; Contributing to national savings; Promoting innovation; Remuneration objectives; Other objectives; Key criticisms of employee share ownership; Different perspectives on employee share ownership; The employers' perspective; Do ESOP employers perform better than those without ESOPs?; Why do employers implement ESOPs and why do employees participate? Characteristics of companies adopting ESOPs Majority employee-owned firms; The employee perspective; Employee share ownership and employee participation; Does participation in an ESOP influence employee attitudes and levels of commitment to the organisation?; Employee share ownership and trade unions; Employee share ownership and corporate governance; Conclusion; Notes; 2 Current incidence and forms of employee share ownership plans in Australia; Existing empirical data; Overview of key studies; Incidence of ESOPs in Australia; Trends over time; Type of plan Awareness of employee share ownership Characteristics of companies with employee share ownership; Sector; Company size; Securities market listing; Characteristics of employees receiving shares; Type of employment; Occupation; Trade union membership; Summary of existing empirical data; The Employee Share Plan Survey; Method; Sample; Findings: Incidence of ESOPs and objectives; Incidence of employee share plans; When plans were adopted; Number of plans; ESOP structure; Type of plan; Types of equity offered under the plan; Value of securities Company contribution to the value of employee

securitiesForm of employee contribution; Maximum employee contribution; Eligible employees; Minimum period of employment requirement; Link with performance hurdles; Manner of determining allocations to individual employees; Restrictions imposed on entitlements; Restrictions imposed on the disposal of employee securities; Minimum holding period; Use of trust structure; Employee involvement and participation; Maximum percentage of equity available to non-managerial employees; Percentage of equity currently owned by non-managerial employees Percentage of non-managerial employees participating in the plansEmployee involvement in corporate decision-making; Company views on the regulatory framework; The perceived impact of the regulatory concessions; Views on regulatory reform; Conclusion; Notes; 3 The corporate law framework; Disclosure requirements when issuing securities to employees; General requirements under the Corporations Act 2001 (Cth); Statutory exceptions to disclosure requirements; Small-scale offerings; Persons associated with the issuer; No consideration; ASIC relief; Offer information statement (OIS)

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