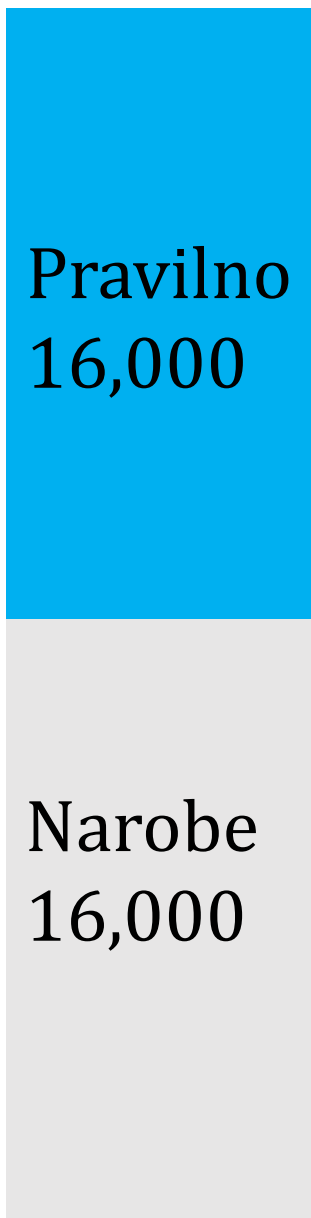


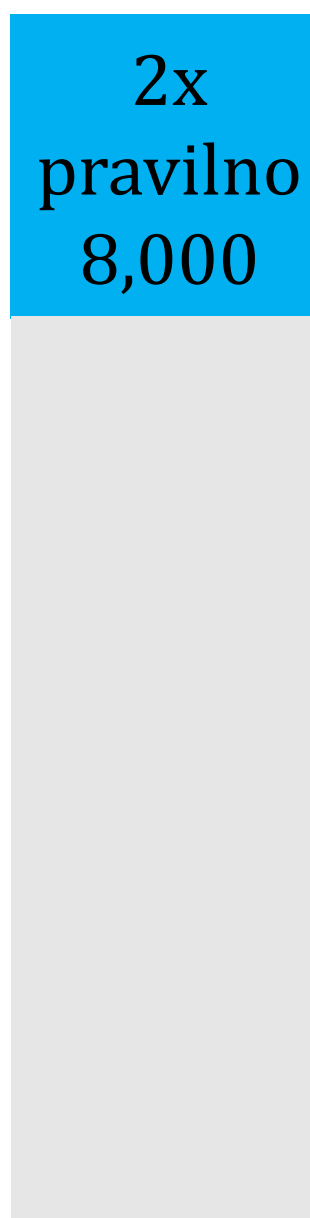
Pravo v akciji:  
Pregon korupcije v praksi

Prof. Urška Velikonja

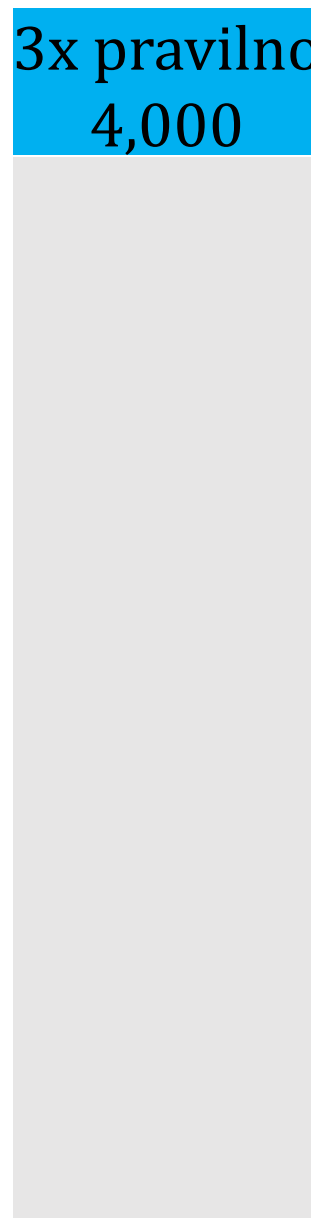
Georgetown University Law Center



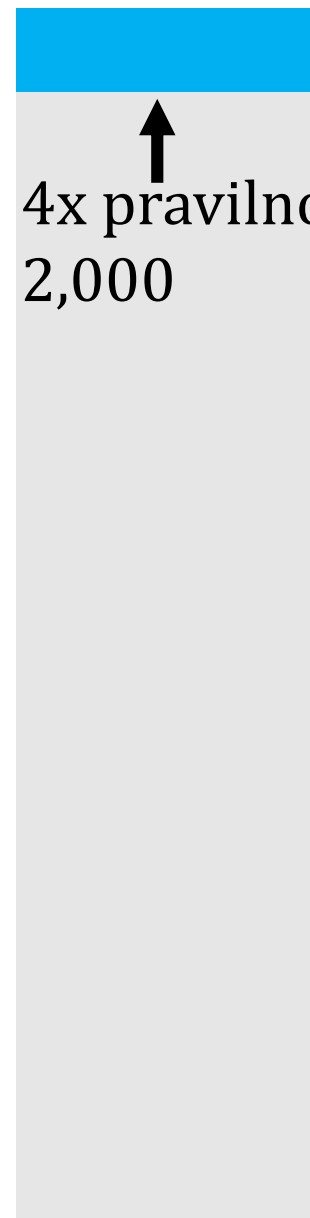
1. teden



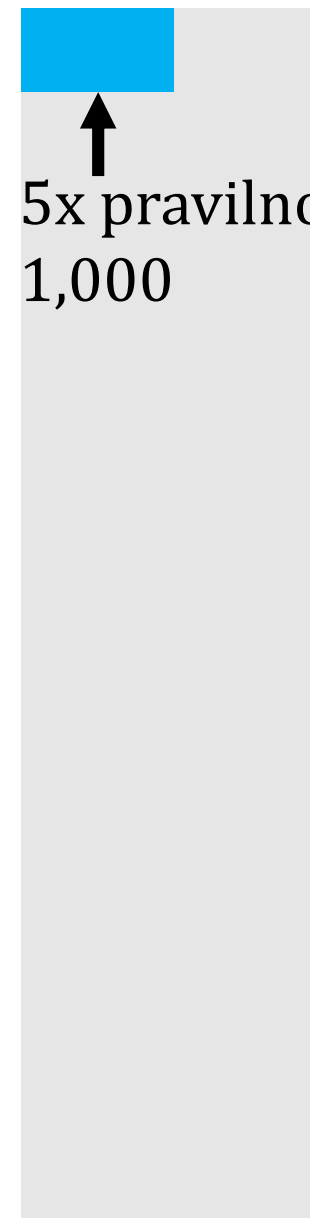
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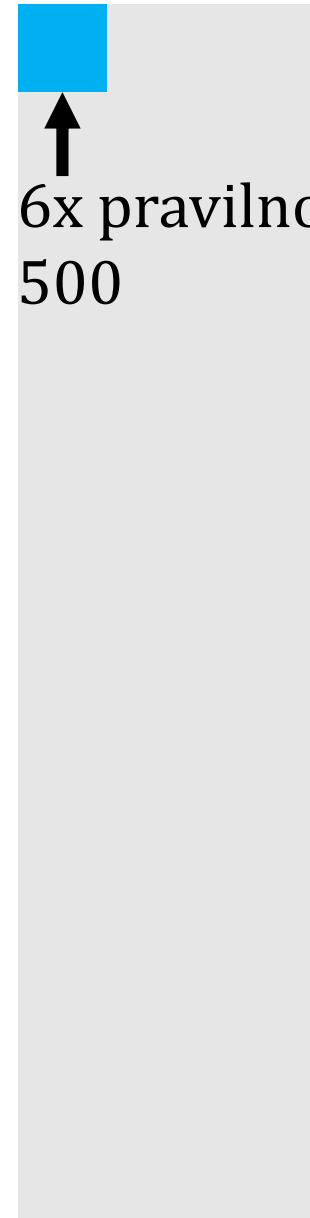
3. teden



4. teden



5. teden



6. teden

# Who Blows the Whistle on Corporate Fraud?

		<i>Count</i>	<i>% of Total</i>
Total Internal Governance		74	32.2%
External Governance	<i>Count of External Governance</i>		<i>% of External Governance</i>
<i>Mandated Actors</i>			
Non-Financial Market Regulators	25		16.0%
Auditors	22		14.1%
SEC	9		5.8%
Total Mandated Actors	56		35.9%
<i>Market Actors</i>			
Employees	30		19.2%
Media	25		16.0%
Analysts	23		14.7%
Strategic Players	11		7.1%
Equity Holders	5		3.2%
Professional Service Firms	4		2.6%
Short Sellers	2		1.3%
Total Market Actors	100		64.1%
Total External Governance		156	67.8%
Total Cases		230	

# Environmental Packaging Technologies Holdings, Inc. (EPTI) ★

Other OTC - Other OTC Delayed Price. Currency in USD

**0.0000** 0.0000 (0.00%)

At close: March 14 10:56AM EDT

⊕ Indicators ⊕ Comparison ⚡ Events **P** | 📅 Jun 16, 2017 - Nov 15, 2017 1D 5D 1M 3M 6M YTD 1Y 2Y 5Y Max | 📄 Interval 1D ▾ 📈 Line ▾ 🖌 Draw ⚙ Set



# SEC v. Desarrolladora Homex S.A.B. de C.V. (S.D. Cal., 3. marec, 2017)



*Fig. 1:* Benevento Project Plan



*Fig. 2:* March 12, 2012, Benevento satellite image



*Fig. 3:* Colored highlighting reflects Benevento housing units which Homex claimed to have built and sold, and for which it had recorded sales and reported revenue in 2009 (pink), 2010 (green), and 2011 (blue).

## Good Timing

These companies were found in a study to have granted options at unusually favorable times, often at low points for their stock price.

 Date of grant

J.B. Hunt Transport Svcs.



Omnicom Group



Dress Barn



United Rentals



Sources: University of Houston; the companies; WSJ Market Data Group

# PRE-ICO SALE IS LIVE

**15% BONUS ENDS IN**

**14 : 22 : 26 : 18**

Day(s)

:

Hours(s)

:

Minute(s)

:

Second(s)

**TOKEN SALE!**

[Learn More](#)

**DON'T MISS THIS EXCLUSIVE OPPORTUNITY TO PARTICIPATE IN  
HOWEYCOINS TRAVEL NETWORK NOW!**







# Kako velik problem?

- 75% domov v New Yorku in Los Angelesu, vrednih več \$5 milijonov, je bilo kupljenih prek slamnatih družb
- Kitajski študenti brez dohodkov so v (manjšem) delu mesta Vancouver kupili za C\$57 milijonov nepremičnin
- 100,000 stanovanj in hiš v Veliki Britaniji, vrednih okrog £4.4 milijarde, je v lasti slamnatih družb, registriranih v davčnih oazah

# Finančno premoženje v davčnih oazah

	Premoženje v davčnih oazah (\$ bn)	Delež skupnega finančnega premoženja
Evropa	2,600	10%
ZDA	1,200	4%
Azija	1,300	4%
Latinska Amerika	700	22%
Afrika	500	30%
Kanada	300	9%
Rusija	200	52%
Bližnji Vzhod	800	57%
Total	7,600	8.0%

Gabriel Zucman, The Hidden Wealth of Nations 53 (2015),  
razpredelnica 1.

