

Coercion Capital And European States

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in this pathbreaking work now available in paperback charles tilly challenges all previous formulations of state development in europe specifically tilly charges that most available explanations fail because they do not account for the great variety of kinds of states which were viable at different stages of european history and because they assume a unilinear path of state development resolving in today s national state

europe has known very different systems of company laws for a long time these differences do not only pertain to the board structures of public companies where single tier and two tier structures can be distinguished they also pertain to the principles of fixed legal capital fixed legal capital is not a traditional ingredient of english and irish company law and had to be incorporated into these legal systems only for public limited companies according to the second european company law directive of 1976 both jurisdictions have never really embraced these rules against this background the british accounting standards board asb and the company law centre at the british institute of international and comparative law biicl have initiated and supported a study of the benefits of this legal system by a group of experts led by jonathan rickford the report of this group has been published in 2004 its result was that legal capital was costly and superfluous hence the second directive should be repealed the british government has adopted this view and wants the european commission to act accordingly against this background a group of german and european company law experts academics as well as practitioners have come together to scrutinise sense and benefits of fixed legal capital and all its specific elements guided by the following questions what is the relevant legal concept supposed to achieve what does it achieve in reality what criticisms are there which proposals or alternatives are available from the outset the group of experts has endeavoured to

cooperate with foreign colleagues which resulted in very fruitful and pleasant exchanges this volume contains besides an executive summary of the results 16 essays on specific aspects of legal capital in germany covering also neighbouring fields of law e g accounting insolvency 7 reports on fixed legal capital in other jurisdictions france great britain italy the netherlands poland spain and the u s a addressing the same questions as the essays on german law the british initiative disapproves of the second directive the directive does only deal with public limited companies in europe which is reflected in the analysis presented here it is only concerned with the fixed legal capital of public limited companies not with capital issues of private companies the study has arrived at a result that differs completely from that of the rickford group it verifies the usefulness of the concept of fixed legal capital and wishes to convince the european commission of the benefits of the second company law directive

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the european community ec is the world s second largest multilateral channel for development assistance after the world bank its combined programmes are the fifth largest among the 22 members of the oecd development assistance committee dac

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