

Index

- accessibility of information, 12
 Accounting Directive, 174, 176, 186, 246
 affiliation linkages, 8, 85, 87, 99, 103, 125, 182, 268
 aggregation
 horizontal, 222, 243, 253
 vertical, 218, 245, 249, 252–53
 Alibaba, 276
- blockchain, 120, 198, 271
 bounded rationality, 17, 242
 broken relations, 272
 business reality, 7, 52, 263
- cognitive constraints, 17, 30, 34
 complexity, 29, 163, 171, 257
 definition, 29
 drivers, 31
 group complexity, 24, 37
 of regulations, 261
 compliance, 258
 boilerplate compliance, 34, 258
 consolidated accounts, 167, 174, 201
 contractual networks, 270, 281
 control. *See* corporate control
 controlled undertaking, 246–47, 251, 254
 coordination, 150, 271
 economic, 60
 informal, 154, 270
 corporate complexity. *See* complexity
 corporate control, 8, 66, 85, 113, 204
 control decoupling, 85
 de facto control. *See* de facto control
 indirect control, 89, 247
 corporate governance, 101, 133, 168, 206
 decoupling, 133, 160–61
 infrastructure, 205
 internal, 133
 strategic management, 143
 coordinative means, 150
 corporate privileges. *See* privileges
 corporate purpose, 80, 139
 corporate shareholders, 47
 corporate strategy, 75
- de facto control, 4, 25, 248
 of Alibaba, 276
 over listed companies, 190
 over private undertakings, 186
 decentralized autonomous companies, 120, 197
 decoupling, 133
 control decoupling, 85
 governance decoupling, 160
 organizational decoupling, 75
 derivatives, 13, 65, 105, 232
 disclosure, 167, 176, 208
 intention, 208
 interaction, 213
 major holding disclosure. *See* major holding disclosure
 regime, 173, 260–61, 287
 related party transactions, 214
 divergence, 73, 287
- emergence, 38, 44, 54, 114, 267, 275
 EMIR, 66, 210
 enterprise resource planning, 150, 156
 equity links, 92, 125, 272
 nonequity links, 113, 125

- foreign direct investment, 56, 115
- function, 80
 - of dormant affiliates, 82, 141
 - of holding companies, 81, 141, 274
 - of operative affiliates, 80
 - of service affiliates, 80
- functionality, 279
- gatekeeper, 36
- global value chain. *See* value chain
- governance. *See* corporate governance
- group architecture, 60, 75, 144, 267
- group systems, 75, 269
 - control decoupling, 85
 - emergence. *See* emergence
 - governance, 160
 - links, 85, 130
 - node, 83
- history
 - of corporate groups, 41, 44, 48, 167
- horizontal aggregation. *See* aggregation
- IFRS 10, 172, 190, 197
- indirect control. *See* corporate control
- indirect ownership, 97
- influential capacity, 98, 128
 - decoupled positions, 195
 - direct holdings, 224
 - hybrid positions, 235
 - indirect holdings, 229
 - intermediated securities, 109
- information
 - accessibility, 12
 - processability, 17
 - quality, 15, 21
- information asymmetry, 11, 13, 19, 282
- intention, 208
 - investor, 208
 - parental, 211
- interconnectivity, 26, 255
- intermediaries
 - engineering intermediaries, 20, 36
 - reputational intermediaries, 20, 35
- intermediation, 34
- investor identification. *See* shareholder
- legal form, 75, 78, 176
- legal uncertainty, 281
- link typology, 87, 129
- links, 85, 92, 113, 125, 130, 265
- major holding disclosure, 216, 255
- MiFID II, 210, 236
- multinational, 29, 54, 56, 65, 146
- network
 - structures, 54
- node, 75, 83, 123, 265, 269
- node typology, 75, 78
- nonequity links. *See* equity links
- platform, 119, 157, 160, 197, 201
 - 271
- privileges
 - corporate privileges, 47, 75, 161
 - state-bestowed privileges, 42
- process description. *See* Systems Thinking
- rationality. *See* bounded rationality
- regulatory complexity, 33, 36
- reporting. *See* disclosure
- shadow business, 3, 7, 272, 287
- share lending, 99–100, 194
- shareholder, 47, 93, 99, 140, 203
 - 206
 - agreements, 99, 213, 247
 - dialogue, 206
 - identification, 164, 205
 - interest, 140
 - registry, 98, 105–6, 207
 - value, 45, 140
- shareholder agreements. *See* shareholder
- Shareholder Rights Directive. *See* SRD II
- smart contracts, 120, 197, 270
- special-purpose entities, 3, 81
- SRD II, 205, 214
- stakeholder, 92
- standardization, 92
- state description. *See* Systems Thinking
- state-bestowed privileges. *See* Privileges
- strategy. *See* corporate strategy
- subsidiarization, 4, 47, 52
- substance over form, 60, 69, 180, 279
- Systems Thinking, 8, 10, 264–65, 268, 272–73, 275–76, 280–81, 283
 - enforcement, 282
- technologism, 65
- theory of inter-firm relations, 114
- TNC. *See* transnational company
- transnational company, 116, 118, 147

Index

319

- transparency, 3, 10–11, 21, 260, 284
 - corporate group structures, 22
 - group transparency, 3, 203, 260, 268, 284
 - voting rights, 207
- Transparency Directive, 174, 216, 250, 255. *See* aggregation
- value chain, 114
- variations
 - domestic, 254
- vertical aggregation. *See* aggregation
- voting rights, 95, 129, 207, 216, 224, 229, 235, 247, 250