



The Transformation of Wall Street: A History of the Securities and Exchange Commission and Modern Corporate Finance, 3rd Edition

Joel Seligman

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The *Transformation of Wall Street* is a comprehensive and insightful historical analysis of the Securities & Exchange Commission from the perspective of a leader in securities regulation. The *Transformation of Wall Street* offers an in-depth look at the history of the SEC's origins, accomplishments, and failings since its creation in 1934. Each chapter in the book takes historical look at the tenure of the various SEC chairmen. The first edition, published in 1977, covered the SEC through the Nixon-Ford presidential administration. A revised edition was published in 1995, updating the book through 1992. Now, the third edition continues the history until 2001, the end of Arthur Levitt's Chairmanship, with a treatment of auditing issues through the enactment of the Sarbanes-Oxley Act (July 2002). In this revised edition, author Joel Seligman draws on unpublished SEC files and extensive personal interviews to provide a comprehensive examination of the origins, accomplishments, and failings of the SEC and its leaders, from the creation of the SEC in 1934 to the present. The new material, among other things, addresses:

- The Private Securities Litigation Reform Act, which has had a significant impact on private securities litigation after its passage in 1995
- The structure of the securities markets (which are in an important transition because of Electronic Communications Networks; decimalization; international competition; and the continuing evolution to greater institutionalization of our markets as well as the growth of several new products, most recently security futures products)
- Municipal securities markets (which were largely ignored before the recently resigned Arthur Levitt)
- Several issues with respect to the accounting profession (most notably auditor independence and the independence of accounting standard-setting boards). In addition, this work focuses on Chairman Levitt, whom the author believes was one of the most accomplished of the post World War II chairs, and had the challenge of being a Chair appointed by a Democratic party president during a period when Republicans controlled both houses of Congress as well as a period of extraordinary ferment in the securities market.

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