



Corporate Governance - 7,5 credits - Course syllabus

Course code: FE6800

Level: Advanced level

Subject group: (FE1)

Area code: Business Administration (FÖA)

Educational area: Social Science 100%

Main field of study: Business Administration

Proportion of placement: 1 hp

Swedish title: Corporate Governance

Decision: Approved by The Education Board for Health and Society 2013-05-14
Valid from 2013-12-09

Reference number: U2013-242-942

General information

The course is included in the Master of Science programmes in Banking and Finance, International Business and Marketing, and Accounting. The course is taught on campus. A work placement of 1 credit is included. Teaching in English may occur.

Level of study

A1N Second cycle, has only first-cycle course/s as entry requirements

Entry requirements

To be admitted to the course, students must have 135 first cycle credits including at least 60 credits and a Bachelor's degree project in business administration.

Aim

The aim of the course is to enable students to develop their theoretical knowledge of corporate governance, and control and management of companies through boards, owners, and other national and international mechanisms for both private and public owners.

Content

1) Introduction to the subject and presentation of its theoretical foundations. Special emphasis is placed on the basic assumptions of most theories on corporate governance, including agency theory, transaction cost theory and resource dependence theory. The emergence and application of rules, regulations and legal systems are presented.

2) The mechanisms of corporate governance, including the organisation of ownership (e.g. public and private owners) and financing, boards, recruitment and compensation of managers and directors, the significance of accounting and auditing.

3) Comparative corporate governance, comprising two components: different national systems of corporate governance and different types of organisation entailing different types of governance, for example public governance.

Intended learning outcomes

Knowledge and understanding

On completion of the course, students shall be able to

- describe the theoretical foundations of corporate governance and the regulations governing the area (1)
- describe the mechanisms of corporate governance and their characteristics (2)
- account for different types of corporate governance from the point of view of national and organisational differences (3)

Competence and skills

On completion of the course, students shall be able to

- communicate, in concrete and precise terms, the theoretical foundations of corporate governance (4)
- apply theories of the mechanisms of corporate governance to a company case study (5)
- provide examples of different types of corporate governance from the point of view of international and organisational differences (6)

Judgement and approach

On completion of the course, students shall be able to

- critically and in depth analyse the mechanisms of corporate governance in a company case study (7)
- justify different types of corporate governance with reference to national context or type of organisation (8).

Implementation

The course consists of lectures and concrete application of the required reading to individual company case studies. The concrete application of the required reading to a company case study is linked to a work placement. The companies studied will provide students with empirical data for analysing the character and function of the mechanisms of corporate governance. This is to result in a number of individual reports and presentations on different companies from the perspective of corporate governance. The written reports are eventually to be compiled in a final case study report. Reports and presentations are both compulsory and are to be carried out individually. The course concludes with an individual written exam.

Examination – tests and forms

Assessment 1 (3 credits) *Corporate governance. Individual written exam.*
Assessment of learning outcomes 1, 3, 4, 6 and 8. The available grades are Pass with Distinction, Pass or Fail.

Assessment 2 (4.5 credits) *Corporate governance. Written case study* including separate and individual reports and individual oral presentations. Assessment of learning outcomes 2, 5 and 7. The available grades are Pass with Distinction, Pass or Fail.

For a grade of Pass on the whole course, the student must have been awarded this grade on both assessments. For a grade of Pass with Distinction, the student must have been awarded this grade on both assessments.

Course evaluation

A course evaluation will be carried out in accordance with Kristianstad University guidelines.

Decision

Approved by The Education Board for Health and Society 2013-05-14 Valid from 2013-12-09

Revisions

2016-06-01

Revidering på grund av smärre förändringar.
Revision valid from 2016-12-12.

2014-10-29

Revidering på grund av byte av litteratur.
Revision valid from 2014-12-15.

Transitional rules

A student admitted in accordance with this syllabus is entitled to be assessed according to the terms set down in it one (1) year after it has ceased to apply, i. e. when it has been replaced by a new syllabus or the course has been

discontinued. A student who has not passed the course within one year of the date when the syllabus ceased to apply can, within another two years and subject to approval by the examiner, be offered further examination opportunities in accordance with a course syllabus deemed very similar to that of the discontinued course. However, the examination opportunities offered must only involve a marginal increase in the resources used. Subsequently, the student can only receive a certificate of passed course components.

Literature

The literature list is subject to change up to a month before course start

- Thomsen, Steen & Conyoun, Martin (2012), *Corporate governance: Mechanisms and systems*. Berkshire : McGraw-Hill (367 p).

Vetenskapliga artiklar om totalt ca 800 sidor tillkommer. Research articles of approximately 800 pages will be added.