

MW107: Corporate Governance				Study Programme:	M
Module Type:	ECTS Credits:	Workload:	Study Semester:	Module Duration:	
Optional compulsory	8	240	1. or 3.	One semester	
Courses (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Course 1: Corporate Governance (2 HPW)			30h	90h	60
Course 2: Corporate Governance – Exercises (2 HPW)			30h	90h	60
Intended Learning Outcomes (ILOs):					
<p>After having completed the module, students will be able to</p> <ul style="list-style-type: none"> - explain and critically discuss different concepts, mechanisms, and actors of corporate governance, - reflect the implementation of corporate governance mechanisms in practice critically, - identify potential areas of concern within corporate governance systems and can demonstrate possible solutions, - assess and integrate the consequences of current developments on corporate governance constructs in their decision-making model, - make sound business decisions based on ethical considerations. 					
Key competencies:					
<ul style="list-style-type: none"> - Problem solving - Knowledge transfer and competence development - Critical thinking - Analytical thinking - Decision-making skills 					
Description/Contents:					
<p>Course 1: Corporate Governance</p> <p>Corporate governance (CG) represents the legal and factual regulatory framework for the management and supervision of a company. The module presents concepts, mechanisms, and actors of CG and discusses them critically. For example, the following topics are covered in the module:</p> <ol style="list-style-type: none"> 1. Definition and meaning of CG 2. Theoretical foundations (principal-agent-theory and others) 3. CG-systems (monistic vs. dualistic system) 4. Internal and external CG-components (management board, supervisory board, investors, auditors, information disclosure and enforcement) 5. Investor protection in Germany (legal and stock exchange requirements) 6. Role of financial accounting: Statutory audit as CG-instrument 					

7. CG-regulation (overview of international and national rules and norms)
8. Digital Transformation of CG (Digitalization consequences on CG: "CG 4.0")
9. Relation between CG and corporate social responsibility (CSR)
10. Business Ethics (Ethical decision-making in CG)

Course 2: Corporate Governance – Exercises

Please see content table of Course 1. Course 2 serves as exercise class. It deepens the content of the lecture in Course 1 by working on tasks and case studies. Students learn to evaluate current developments by discussing a range of practical examples.

Language:

The language of the module is German (still be prepared to read literature in English).

Teaching Methods:

Lectures, group work, case studies, self-study.

Module Applicability:

M.Sc. Business Administration; M.Sc. Economics; M.Sc. Business Chemistry; M.A. Art Mediation and Cultural Management.

Pre-requisites/Requirements:

Admission to study Business Administration, Economics, Business Chemistry or Art Mediation and Cultural Management for a Master's degree. Students should have expertise in accordance with the completion of a Bachelor's degree in Management and Economics.

Examination Types:

Comprehensive examination in the form of a written exam at the end of the winter semester (60 min).

Requirements for Award of Credit Points:

Successful participation in the exam. The exam will be passed if the grade is at least „sufficient“ (4,0).

Availability:

The module will be offered generally each winter term.

Assessment:

This course will be graded and is part of the calculation for the overall grade of your master degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.

Person Responsible and Main Lecturer:

Prof. Dr. Janine Maniora and teaching/research assistants.

Further Information:

Current information can be found at the website of the person responsible (www.financial-accounting.hhu.de) as well as via ILIAS (eLab Financial Accounting) and HIS-LSF.

Stand: 06.07.2021