



Course syllabus

Faculty Board of Business, Economics and Design
School of Business and Economics

4FE01E System för redovisning, revision och ägarstyrning, 30
högskolepoäng

Systems of Corporate Governance, 30 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

Second Level

Progression

A1E

Date of Ratification

Approved by Organisational Committee 2009-06-17

The course syllabus is valid from spring semester 2010

Prerequisites

Business administration 1–90 higher education credits including a thesis, 15 higher education credits at basic level G2E.

Expected learning outcomes

- Knowledge of the governance of corporations that takes place by means of owners, boards of directors, bondholders, auditors and institutional arrangements such as regulatory frameworks and capital markets
- Knowledge of how the design of corporate governance varies on an international level
- Knowledge of dominating theories used in corporate governance research
- Advanced knowledge of methods used in business administration research
- Applied knowledge of oral presentation, independent problem solving, and academic writing

Content

Module 1. Systems of Corporate Governance, 15 higher education credits

The course comprises the following themes:

- Systems of corporate governance from a national and international perspective
- Norm setting and international harmonisation within corporate law, accounting and auditing
- The owner's role in the governance of corporations
- The role and responsibility of the board of directors
- The auditor's role in the corporate governance

Module 2. Thesis, 15 higher education credits

In the second module, the students are requested to write and present a thesis. The subject for the thesis will be chosen by the student in collaboration with the tutor.

Type of Instruction

Module 1. Systems of Corporate Governance, 15 higher education systems

Lectures, seminars, student lectures and coursework.

Module 2, Thesis, 15 higher education credits

Seminars on purpose, delimitations, theory and methods when writing a thesis; tuition during the thesis process; and an examination seminar.

Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

The students are assessed by means of written reports and oral presentations.

The grades are Pass with Distinction (80%-100%), Pass (60%-79%) or Failure (0%-59%).

Students at Linnaeus University are entitled to have the course grade translated into the 7-step ECTS scale. A request to have the grades translated must be made to the teacher at the start of the course.

Course Evaluation

A written course evaluation is performed and compiled into a report to be kept in the university school archives. The result and any measures taken are communicated to the course co-ordinator and presented to the students participating the next time the course is offered.

Required Reading and Additional Study Material

Required reading

Tson, Söderström, Ågarmakt och omvandling. Den svenska modellen utmanad, SNS Förlag, 144 pages

Compendium, 900 pages

Reference literature

Nilsson, S, Redovisningens normer och normbildare, Studentlitteratur