



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

4FE070 Bolagsstyrning, 15 högskolepoäng

Corporate Governance, 15 credits

### Main field of study

Business Administration

### Subject Group

Business Administration

### Level of classification

Second Level

### Progression

A1N

### Date of Ratification

Approved by School of Business and Economics 2022-01-31

The course syllabus is valid from autumn semester 2022

### Prerequisites

General entry requirements for second-cycle studies, plus specific entry requirements:

- Bachelor of Science in Business Administration or Economics at least 90 credits in the main field of study, Business Administration or Economics,
- At least 15 credits in Statistics,
- At least 15 credits in financial accounting, or alternatively at least 15 credits in financial economics, or alternatively at least 15 credits in economics,
- English 6, or the equivalent.

alternatively,

Students applying for the course within the Business Administration and Economics Programme need to have:

General entry requirements for secondcycle studies, plus specific entry requirements: 90 credits Business Administration including:

- 22.5 credits Business Administration at G2F level,
- Accounting Theory, 7.5 credits,
- Business Statistics I 7.5 credits,
- Business Statistics II 7.5 credits,
- English 6, or the equivalent.

### Objectives

After completing this course the student should be able to:

- describe and reflect on how the design of corporate governance varies on an

- describe and reflect on how the design of corporate governance varies on an international level
- account for and independently reason about the governance of corporations that takes place by means of owners, creditors, boards of directors, top managers, auditors, financial analysts, media and institutional arrangements such as regulatory frameworks and capital markets
- account for and value dominating theories that are used in research on corporate governance
- apply these for reasoning about corporate governance related problems in ways that shows evidence of understanding of the theories' possibilities and limitations
- independently reason from societal and business ethical perspectives about issues that pertain to corporate governance, such as the limited liability of shareholders or prioritization among stakeholders of corporations
- theoretically and practically relate issues of responsibility to corporate governance and regulation
- within given time limits, carry out tasks that include independent analysis and problem solving and report these in written form in ways that shows evidence of academic skills such as application of theory and scientific method
- plan and execute oral presentation that is attuned to the audience

## Content

The course contains following themes:

- introduction (including main theories in corporate governance research)
- international and national corporate governance systems
- owners and creditors
- boards and top managers
- auditors
- financial analysts, rating institutes and media

## Type of Instruction

The teaching consists of lectures and seminars.

## Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

The course is examined through a serie of literature reviews that are presented and discussed at seminars (4 credits), en essay (10 credits) and oral presentation (1 credit).

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail. Grading criteria for the A–F scale are communicated in writing to the student by the start of the course at the latest, as well as how the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student's grade is determined by the student's fulfillment of the objectives.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. Students who are close to the passing grade of reports can complement after instructions and time-frame given by the examiner to obtain a pass grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

## Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course.

Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

## Required Reading and Additional Study Material

### **Required reading**

Scientific articles. About 1000 pages.

### **Reference literature**

Thomsen, S. & Conyon, M. *Corporate governance: Mechanisms and systems*. Berkshire: McGraw-Hill. Latest edition. About 370 pages.