

COURSE SPECIFICATION DOCUMENT

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| Academic School / Department: | Business and Economics |
| Programme: | BSc Accounting and Finance |
| FHEQ Level: | 5 |
| Course Title: | Governance and Sustainability |
| Course Code: | MGT 5415 |
| Course Leader: | Sabine Spangenberg |
| Student Engagement Hours: | 120 (standard 3- credit BA course) |
| Lectures: | 30 |
| Seminar / Tutorials: | 15 |
| Independent / Guided Learning: | 75 |
| Semester: | Fall |
| Credits: | 12 UK CATS credits 6 ECTS credits 3 US credits |

Course Description:

The course provides students with an understanding of the concepts and key issues of corporate governance, corporate accountability, corporate social responsibility and corporate sustainability. It informs students of key policies and corporate governance mechanisms to investigate corporate failures in order to derive good corporate governance and accountability. The course identifies key stakeholders and evaluates the role that governance plays in the management of a business.

Prerequisites:

ACC 4200 and ACC 4205

Aims and Objectives:

This course aims to develop an understanding of the importance of corporate governance to businesses, managers, accountants and other corporate decision-makers. The objective is to promote ethical and professional standards and allow a focus on the role of governance and sustainability in the management of a business.

Programme Outcomes:

A1, A5

B1

C1

D2, D3

A detailed list of the programme outcomes are found in the Programme Specification.

This is located at the archive maintained by the Academic Registry and found at: <http://www.richmond.ac.uk/programme-and-course-specifications/>

Learning Outcomes:

By the end of this course, successful students should be able to:

Knowledge and Understanding

- Explain the relevant professional and regulatory bodies
- Demonstrate an understanding of ethical and professional corporate standards and know the corporate code of ethics
- Explain why governance is needed and the role governance plays for a business
- Identify the key stakeholders and explain their individual roles
- Demonstrate knowledge about the differences in legal systems
- Show an understanding of the changing nature of corporate sustainability

Cognitive Skills

- Identify the relevant principles of governance and sustainability concepts and critically evaluate them in a specific situation

Practical and Professional Skills

- Interpret and evaluate case studies or other empirical evidence

Key Skills

- Develop analytical skills and critical thinking

Indicative Content:

- The nature of Corporate Governance.
- Impact of Corporate Governance changes on the CFO.
- Current status of the relationships among the external auditor, the internal auditor, and the audit committee.
- Owners and stakeholders, family-owned firms
- Directors and Board Structure
- Directors performance and remuneration
- Socially responsible investment
- International Corporate Governance
- Corporate Social Responsibility
- Corporate Sustainability

Assessment:

This course conforms to the Richmond University Standard Assessment Norms approved at Academic Board (formerly Learning & Teaching Policy Committee and located at: <http://www.richmond.ac.uk/admitted-students/>

Teaching Methodology:

This course is taught as a mixture of lectures and seminars. Students are required to do the required reading outside the class room and undertake independent research and present a group presentation.

Bibliography:

- Tricker R. I (2019) Corporate Governance: Principles, Policies and Practices, Oxford; OUP ISBN 978-0198809869
- De Villiers, Ch & Maroun, W (2017) Sustainability, Accounting and Integrated reporting. Routledge 978-1138091412
- Mallin, C (2018) Corporate Governance, 6th Edition, Oxford; OUP ISBN 978-01988067
- Sjafell B, Bruner C. M (2019) The Cambridge Handbook of Corporate Law, Corporate Governance and Sustainability, Cambridge University Press ISBN 978-1108473293
- Epstein MJ, Rej C A et al (2014) Making Sustainability Work: Best Practices in Managing and Measuring Corporate Social, Environmental and Economic Impacts, Routledge ISBN 978-1907643934

Journals

Corporate Governance: An International Review
Corporate Governance Advisor

Web Sites

www.frc.org.uk/
www.ftse.com/ftse4good/index.jsp
www.icgn.org

Change Log for this CSD:

| Nature of Change | Date Approved & Approval Body (School or AB) | Change Actioned by Academic Registry |
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| Change to Professional Accounting Assessment Norms | School: September 2015 | |
| Updated reading List | September 19 | |
| Change to Standard Assessment Norms | November 19 | |
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