ROBERT GORDON UNIVERSITY ABERDEEN

MODULE DESCRIPTOR

Module Title

International Corporate Governance

Reference	BSM314	Version	5
Created	April 2017	SCQF Level	SCQF 11
Approved	June 2016	SCQF Points	15
Amended	August 2017	ECTS Points	7.5

Aims of Module

This module aims to give students an understanding of corporate governance issues, focusing initially upon the system in place within the United Kingdom and then exploring various governance systems across the world. The module will address the following: distribution of power with companies, methods of regualting governance, auditors and internal control, the meaning and importance of good governance, the interaction of corporate social responsibility and of human rights issues to a corporation and its governance.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

1	Explain and analyse the legal and governmental aspects of corporate governance;
2	Critically evaluate the fundamental concepts, principles, theories and philosophies behind the 'good governance' movement;
3	Compare and contrast the various corporate governance systems found in the global business arena;
4	Discuss in depth the notorious corporate governance failures and the remedial actions they inspired;
5	Critically evaluate the effectiveness of the current corporate governance regime found in the United Kingdom.

Indicative Module Content

This module will focus initially on the system of corporate governance found in the United Kingdom because of the pre-eminence of the development of that system and its influence globally. The origins of the system will be explored by analysis of the Hampel Report, Greenbury Report, Cadbury Report, and the Combined Code. Further developments for the internal audit and of auditors in general will be explored similarly via the Smith Report, Higgs Review and the Turnbull Guidance. The areas of Corporate Governance to be covered will be: External and Internal Audits; Board Effectiveness; The Role of Non-Executive Directors; Risk Management & Internal Control; Corporate Governance in the Public Sector; Remuneration of Directors; Audit and Board Committees; Stakeholder Theory vs. Shareholder Rights; The development of the concept of Corporate Social Responsibility; The interplay of International Human Rights to a corporation; International Dimensions; Sarbanes Oxley in the U.S.A.; 2 Tier Board in Germany; Corporate Governance developments in China.

Module Delivery

Lectures (incl. guest lectures); seminars; group discussions; group activities; presentations; directed reading/ research, case studies.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	36	36
Non-Contact Hours	114	114
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	150
Actual Placement hours for professional, statutory or regulatory body		

ASSESSMENT PLAN

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type:	Coursework	Weighting:	30%	Outcomes Assessed:	1, 2, 3, 4

Description:	Continual assessment exercise that may consist of assessed forum postings, group work and general online discussion.

Component 2

Type:	Coursework	Weighting:	70%	Outcomes Assessed:	1, 2, 3, 4, 5

Description:	Written coursework exercise.

MODULE PERFORMANCE DESCRIPTOR

Explanatory Text

The Module is assessed by two components: C1 - Coursework - 30% weighting. C2 - Coursework - 70% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	At least 70% on weighted aggregate and at least 35% in each component
B	At least 60% on weighted aggregate and at least 35% in each component
C	At least 50% on weighted aggregate and at least 35% in each component
D	At least 40% on weighted aggregate and at least 35% in each component
E	At least 35% on weighted aggregate
F	Less than 35% on weighted aggregate
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module	None.
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

1. TRICKER, R.I., 2019. *Corporate governance: principles, policies, and practices.* 4th ed. Oxford: Oxford University Press.*

2. CLARKE, T., 2107, International Corporate Governance: a comparative approach. 2nd ed. Routledge.

3. Kibirige, A.D., Kiryabwire, W.T., 2019, Corporate Governance Unlocked, London ICSA Publishing.

4. Hamer, A., Kibirige, A.D., 2019, Corporate Governance, London, ICSA Publishing.