

### **MODULE DESCRIPTOR**

### **Module Title**

| International Corporate Governance |            |             |         |  |
|------------------------------------|------------|-------------|---------|--|
| Reference                          | LLM314     | Version     | 2       |  |
| Created                            | May 2022   | SCQF Level  | SCQF 11 |  |
| Approved                           | March 2013 | SCQF Points | 15      |  |
| Amended                            | July 2023  | 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;

#### **Indicative Module Content**

This module will explore the structure of the corporate form in an international setting. The composition of the board, roles of directors (executive and non-executive), the importance of both internal and external auditors and the all-important relationship with investors and stakeholders.

#### **Module Delivery**

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

|   | Module Ref: | LLM314    | 1 v2      |
|---|-------------|-----------|-----------|
|   |             |           |           |
| 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**

| Туре:        | Practical Exam                                     | Weighting: | 100% | Outcomes Assessed: | 1, 2, 3, 4 |
|--------------|--|------------|------|--------------------|------------|
| Description: | A presentation with accompanying corporate journal |            |      |                    |            |

# MODULE PERFORMANCE DESCRIPTOR

#### **Explanatory Text**

Component 1 comprises 100% of the module grade. To pass the module, a D grade is required.

| Module Grade | Minimum Requirements to achieve Module Grade:                                  |
|--------------|--|
| Α            | A  |
| В            | В  |
| С            | C  |
| D            | D  |
| E            | E  |
| F            | F  |
| NS           | Non-submission of work by published deadline or non-attendance for examination |

| Module Requirements      |   |
|--------------------------|---|
| Prerequisites for Module | None in addition to SCQF 11 entry qualifications or equivalent. |
| Corequisites for module  | None.   |
| Precluded Modules        | None.   |
| Preciuded modules        | None.   |

## INDICATIVE BIBLIOGRAPHY

- 1 TRICKER, R.I., 2019. *Corporate governance: principles, policies, and practices.* 4th ed. Oxford: Oxford University Press.\*
- 2 CLARKE, T., 2017, International Corporate Governance: a comparative approach 2nd ed., Routledge.
- 3 KIBIRIGE, A. D., LIRYABWIRE, W.T., 2019, Corporate Governance Unlocked, London ICSA Publishing.