

**City University of Hong Kong**  
**Course Syllabus**

**offered by Department of Accountancy**  
**with effect from Semester A 2015/16**

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**Part I     Course Overview**

**Course Title:** Corporate Governance

**Course Code:** AC5690

**Course Duration:** 1 semester

**Credit Units:** 3

**Level:** P5

**Medium of Instruction:** English

**Medium of Assessment:** English

**Prerequisites:**  
(Course Code and Title) Nil

**Precursors:**  
(Course Code and Title) Nil

**Equivalent Courses:**  
(Course Code and Title) FB5690 Corporate Governance

**Exclusive Courses:**  
(Course Code and Title) Nil

## Part II Course Details

### 1. Abstract

This course aims to enable students to integrate ethics into how effective corporate governance should be structured and operated within the modern corporate setting, having regard to legal arrangements and social economic theories.

### 2. Course Intended Learning Outcomes (CILOs)

(CILOs state what the student is expected to be able to do at the end of the course according to a given standard of performance.)

No.	CILOs	Weighting (if applicable)	Discovery-enriched curriculum related learning outcomes (please tick where appropriate)		
			A1	A2	A3
1.	Identify the determinants of corporate governance mechanisms including legal, internal and social responsibility factors.	25%	√	√	
2.	Construct an effective corporate governance framework applicable to different legal systems & corporate structures.	25%	√	√	
3.	Solve corporate governance issues using the framework & theories developed in the course & with regard to ethical issues.	25%		√	√
4.	Provide direction to the Board of Directors with regard to the setting up or improvement of a corporate governance mechanism.	25%		√	√
		100%			

**A1: Attitude**

*Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.*

**A2: Ability**

*Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to self-life problems.*

**A3: Accomplishments**

*Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.*

### 3. Teaching and Learning Activities (TLAs)

(TLAs designed to facilitate students' achievement of the CILOs.)

TLA	Brief Description	CILO No.				Hours/week (if applicable)
		1	2	3	4	
Interactive lectures*	Impart key knowledge regarding the nature of corporations, information asymmetry, agency theory, ethics and corporate governance structures; Set the agenda and questions for class discussions.	√	√			3hrs/wk
Group case analysis and presentations of corporate governance issues*	Select a listed company for their analysis; Identify strengths and weaknesses in corporate governance of the company and discuss related ethical issues; Suggest ways to strengthen corporate governance.			√		3 hrs/wk for 6 weeks
Small group written report on an assigned case-based real world corporate governance problem *	Summarise the findings on an assigned case-based real world corporate governance problem in a written report.				√	3 hrs/wk for 5 weeks

\*DEC TLA element

### 4. Assessment Tasks/Activities (ATs)

(ATs are designed to assess how well the students achieve the CILOs.)

Assessment Tasks/Activities	CILO No.				Weighting	Remarks
	1	2	3	4		
Continuous Assessment: <b><u>70%</u></b>						
2-hour mid-term examination <sup>#</sup>	√				15 – 25%	
2 or 3 group presentations <sup>#</sup>		√	√		25 – 35%	
Written report <sup>#</sup>				√	15 – 25%	
Examination: <b><u>30%</u></b> (duration: 3 hours)						
Final examination	√	√	√	√	30%	
					100%	

<sup>#</sup>DEC AT element

**Students are required to pass both coursework and examination components in order to pass the course.**

## 5. Assessment Rubrics

*(Grading of student achievements is based on student performance in assessment tasks/activities with the following rubrics.)*

	Assessment Task	Criterion	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)	Failure (F)
1.	Mid-tem examination; and Final examination	Develop an attitude and the ability to identify the determinants of corporate governance mechanisms including legal, internal and social responsibility factors.	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Two or three group presentations; and Final examination	Develop an attitude and the ability to construct an effective corporate governance framework applicable to different legal systems & corporate structures.	High	Significant	Moderate	Basic	Not even reaching marginal levels
3.	Two or three group presentations; and Final examination	Develop the ability to solve corporate governance issues using the framework & theories developed in the course & with regard to ethical issues.	High	Significant	Moderate	Basic	Not even reaching marginal levels
4.	Written report; and Final examination	Develop the ability to provide direction to the Board of Directors with regard to the setting up or improvement of a corporate governance mechanism.	High	Significant	Moderate	Basic	Not even reaching marginal levels

### **Part III Other Information** (more details can be provided separately in the teaching plan)

#### **1. Keyword Syllabus**

*(An indication of the key topics of the course.)*

Introduction to Corporate Governance Related Social Economic Theories. Introduction to Development of Corporate Governance. Corporate Governance Environment. Internal Corporate Governance Factors. Company Secretary and Corporate Administrator. Intellectual Copyright, Patent and Asset Protection.

#### **2. Reading List**

##### **2.1 Compulsory Readings**

*(Compulsory readings can include books, book chapters, or journal/magazine articles. There are also collections of e-books, e-journals available from the CityU Library.)*

1.	Larcker, D., and Tayan, B. Corporate governance matters: A closer look at organizational choices and their consequences, latest edition, Pearson Education.
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##### **2.2 Additional Readings**

*(Additional references for students to learn to expand their knowledge about the subject.)*

1.	Monks, R. & Minow, N. Corporate Governance, latest edition, Blackwell Publishers
2.	Ching, K. W., Joo-Seng Tan & Chi Ching R. G. Corporate Governance in East Asia: the Road Ahead, latest edition, Pearson Education
3.	Kim, K. & Nofsinger J., Corporate Governance, latest edition, Pearson – Prentice Hall
4.	Solomon, J. Corporate Governance & Accountability, latest edition, John Wiley & sons
5.	Weston, J. Siu J. & Johnson B., Takeovers, Restructuring, & Corporate Governance, latest edition, Prentice Hall
6.	Goergen, M. International Corporate Governance, latest edition, Pearson Education
7.	Additional notes will be downloaded onto the Canvas site from time-to-time
8.	Corporate web sites that discuss their own corporate governance structures