

# AC8920: SEMINAR ON EXECUTIVE COMPENSATION, CORPORATE GOVERNANCE, AND FINANCIAL REPORTING

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**Effective Term**

Semester A 2025/26

## Part I Course Overview

**Course Title**

Seminar on Executive Compensation, Corporate Governance, and Financial Reporting

**Subject Code**

AC - Accountancy

**Course Number**

8920

**Academic Unit**

Accountancy (AC)

**College/School**

College of Business (CB)

**Course Duration**

One Semester

**Credit Units**

3

**Level**

R8 - Research Degree

**Medium of Instruction**

English

**Medium of Assessment**

English

**Prerequisites**

Nil

**Precursors**

Nil

**Equivalent Courses**

Nil

**Exclusive Courses**

Nil

## Part II Course Details

### Abstract

This course aims to:

- Introduce academic research on executive compensation, corporate governance, and financial reporting in an agency theory framework.
- Stimulate research interests in this literature and help identify possible dissertation topics.

### Course Intended Learning Outcomes (CILOs)

CILOs	Weighting (if app.)	DEC-A1	DEC-A2	DEC-A3
1	Describe and critique studies examining the impact of corporate governance on firm performance.	x	x	x
2	Explain and apply theories on the relation between corporate governance and financial reporting.	x	x	x
3	Demonstrate the ability to communicate effectively in verbal and written formats.	x	x	x

#### 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 real-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.

### Learning and Teaching Activities (LTAs)

LTAs	Brief Description	CILO No.	Hours/week (if applicable)
1	Interactive seminars*	Students will engage in presentations of assigned readings together with instructor supplementation of key concepts and interactions with examples of hypothetical and real life situations.	1, 2
2	Class discussion*	Within small group settings, students will present and critique several papers.	3

### Assessment Tasks / Activities (ATs)

	ATs	CILO No.	Weighting (%)	Remarks ("- " for nil entry)	Allow Use of GenAI?
1	Presentation and Class Participation#	1, 2, 3	50	-	No
2	Term Paper#	1, 2, 3	50	-	No

**Continuous Assessment (%)**

100

**Examination (%)**

0

**Additional Information for ATs**

# DEC AT element

**Assessment Rubrics (AR)****Assessment Task**

Presentation and Class Participation (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

**Criterion**

Ability to critically evaluate the quality of research.

**Excellent**

(A+, A, A-) High

**Good**

(B+, B, B-) Significant

**Fair**

(C+, C, C-) Moderate

**Marginal**

(D) Basic

**Failure**

(F) Not even reaching marginal levels

**Assessment Task**

Term Paper (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

**Criterion**

Ability to identify research topics and describe research objectives, review of related literatures, research hypotheses, test procedures including sample, data sources, test design, and contribution to the existing literature.

**Excellent**

(A+, A, A-) High

**Good**

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(D) Basic

**Failure**

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**Assessment Task**

Presentation and Class Participation (for students admitted from Semester A 2022/23 to Summer Term 2024)

**Criterion**

Ability to critically evaluate the quality of research.

**Excellent**

(A+, A, A-) High

**Good**

(B+, B) Significant

**Marginal**

(B-, C+, C) Moderate

**Failure**

(F) Not even reaching marginal levels

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**Assessment Task**

Term Paper (for students admitted from Semester A 2022/23 to Summer Term 2024)

**Criterion**

Ability to identify research topics and describe research objectives, review of related literatures, research hypotheses, test procedures including sample, data sources, test design, and contribution to the existing literature.

**Excellent**

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**Good**

(B+, B) Significant

**Marginal**

(B-, C+, C) Moderate

**Failure**

(F) Not even reaching marginal levels

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## Part III Other Information

**Keyword Syllabus**

Agency theory, executive compensation, corporate governance, financial reporting quality, earnings management, accounting conservatism, tax avoidance, financial crisis

**Reading List****Compulsory Readings**

	<b>Title</b>
1	e-journal: The Accounting Review, all issues
2	e-journal: Journal of Accounting Research, all issues
3	e-journal: Journal of Accounting and Economics, all issues
4	e-journal: Contemporary Accounting Research, all issues
5	e-journal: Review of Accounting Studies, all issues

**Additional Readings**

	<b>Title</b>
1	e-journal: Journal of Finance, all issues
2	e-journal: Journal of Financial Economics, all issues
3	e-journal: Review of Financial Studies, all issues