北京理工大学学术学分课程

BIT Academic Credit Courses Program

FIN327 - INTERNATIONAL CORPORATE GOVERNANCE

Syllabus

Jun. 28 - Jul. 16, 2021

Term Duration: Jun. 28 – Jul. 16, 2021
Credit Points: 4
Level: Undergraduate
Instructor Name: TBA
Home Institution: Beijing Institute of Technology
Lecture Hour: 9:00-12:00

Course Description

This course aims to offer students the basic understandings and an evolving view of international corporate governance. Specific issues examined in this unit include the legal framework, control and culture of the modern corporation, operations of a board, financial reporting and disclosure, corporate governance and the audit process, governance within the global financial crisis, etc.Topics covered in this course describe knowledge and skills that should be acquired in the subject of international corporate governance.

Course Aims:

Upon successful completion of this course, students should be able to:

1. understand the fundamental theories and practice of international corporate governance;
2. master the basic analytical methods of the international corporate governance;

3. critically evaluate the relationship between corporate governance and financial reporting;

4. assess the impact of corporate governance on financial reporting practices;

5. develop the ability of identifying and analyzing key issues in international corporate governance.

Language of Instruction

English

Required Textbook

International Corporate Governance After Sarbanes-Oxley
Author: Paul Ali, Greg N. Gregoriou
Publisher: Wiley
ISBN: 0471775924

Course Hours

This course requires 48 hours of contact including 42 hours of lectures and one 6-hour field trip. Lectures are from Monday to Friday.

Prerequisite Course

Students are expected to have taken **Principles of Finance**. It will also help if students know some basic economics and accounting knowledge.

Course Schedule

Week	Day	Chapter	Topic	Assignment/ Notes
Week 1	Day 1	Chapter 1	General Introduction to Corporate Governance	Group Discussion: What is International Corporate Governance?
	Day 2	Chapter 2	Learn about the Framework of International Corporate Governance	
	Day 3	Chapter 3	Study the Politics of Symbolism & Governance and Performance Revisited	Team Work
	Day 4	Chapter 4	General Analysis of How Corporate Affects on Stock Market	Case Study
	Day 5	Chapter 5	General Introduction to the Relationship between Corporate Governance and the Global Financial markets	Group Discussion: Talk about the Relationship.
Week 2	Day 6	Chapter 6	Discuss the Relationship between Corporate Governance and Financial Reporting	
	Day 7	Chapter 7	Brief Introduction to Share Ownership and Shareholder Control Rights.	Study the Share Ownership and Shareholder Control Rights.
	Day 8	Chapter8	Analysis of Share Ownership and Shareholder Control Rights.	Group Discussion
	Day 9	Chapter9	General Knowledge about Ownership Structure.	
	Day 10	Industrial Visit		
Week 3	Day 11	Chapter 10	Board Power Relations	Group Discussion: The Relationship between Board Power Relations and Corporate Governance.
	Day 12	Chapter 11	General Knowledge of Independent Directorship Systems	Group Research
	Day 13	Chapter 12	Talk about the Prospects and Limits of Corporate Governance	Case Study
	Day 14	Guided Revision		
	Day 15	Final Exam		

Note: Due to the epidemic situation, industrial visit listed in above schedule is subject to change.

Grading Policy

Items	Percentage
Attendance	10%
Case Study and Presentation	40%
Final Exam	50%
Total	100%

Academic Honesty

Academic honesty is not only a fundamental part of learning and teaching, but also a core value that this course embraces. Behaviors of academic dishonesty, as outlined hereinafter, are unacceptable and will be penalized:

a) Plagiarism where students present work for assessment, publication or otherwise that is not their own, without appropriate attribution or reference to the original source. Plagiarism can include:
    i) paraphrasing or copying published and unpublished work without a reference;
    ii) adopting the ideas or concepts of others, including the structure of an existing analysis without due acknowledgement by way of reference to the original work or source.
b) Collusion, where students present work as independent work when it has in fact been produced in whole or in part with others unless prior permission for joint or collaborative work has been given by the Course Coordinator. Collusion can include:
    i) a student inappropriately assisting with or accepting assistance with the production of an assessment task;
    ii) submitting work which is the same or substantially similar as another student's work for the same assessment task.
c) Cheating, where a student acts in such a way as to seek to gain unfair advantage or assist another student to do so. Cheating can include:
    i) submitting falsified, copied or improperly obtained data relating to results of practicum, field trips or other work as if they were genuine; submitting an assessment task with the intention of deceiving or misleading the instructor about the student's contribution to the work;
    ii) submitting an assessment task written or answered for the student by another person or which the student has copied from another person;
    iii) submitting the same or a substantially similar piece of work for assessment in two different courses (except in accordance with approved study and assessment schemes);
    iv) a student falsely indicating that they have been present at an activity where attendance is required;

v) completing an assessment task outside the conditions specified for that task.

d) Cheating in Examinations means engaging in dishonest practice or breaching the rules regarding examinations, which can include:
   i) communicating in any way during an examination with any person who is not an examination supervisor inside or outside the examination venue;
   ii) giving or accepting assistance from any person who is not an examination supervisor whilst in the examination venue;
   iii) reading, copying from or otherwise using another student's work in an examination or knowingly allowing a student to do so;
   iv) possessing, referring to or having access to any material or device containing information directly or indirectly related to the subject matter under examination, other than that explicitly approved by the Course Coordinator;
   v) acquiring, or attempting to acquire, possess or distribute examination materials or information without approval;
   vi) permitting another person to attend an examination on a student's behalf or attending an examination on behalf of another student;

e) Other dishonest acts including but not limited to:
   i) altering or falsifying any document or record for the purposes of gaining academic advantage;
   ii) offering or giving money or any item or service to a University staff member or any other person to gain academic advantage for the student or another person;
   iii) inventing references.