

# Module specification

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### Refer to the module guidance notes for completion of each section of the specification.

Module code	BUS6A18
Module title	Business Ethics and Corporate Governance
Level	6
Credit value	30
Faculty	Glyndŵr University: Faculty of Social and Life Sciences
	Bloomsbury Institute: School of Business and Accounting
Module Leader	Mubashir Qurashi
HECoS Code	100105 (Accounting)
	100107 (Finance)
Cost Code	GAMG

## Programmes in which module to be offered

Programme title	Is the module core or option for this programme
BSc (Hons) Accounting & Finance	Option
BSc (Hons) Accounting & Finance [Top-up]	Option

### **Pre-requisites**

None

### **Breakdown of module hours**

Learning and teaching hours	44 hrs
Placement tutor support	0 hrs
Supervised learning e.g. practical classes, workshops	0 hrs
Project supervision (level 6 projects and dissertation modules only)	0 hrs
Total active learning and teaching hours	<b>44</b> hrs
Placement / work based learning	0 hrs
Guided independent study	256 hrs
Module duration (total hours)	300 hrs



For office use only	
Initial approval date	8 April 2022
With effect from date	June 2022
Date and details of	
revision	
Version number	1

#### Module aims

The aim of this module is to introduce the corporate governance, and its practical relevance to national and multinational organisations in all sectors of the economy. It will expose you to the typical requirements of senior executives in business organisations in relation to governance and ethical issues. The module will also consider issues of risks both financial and non-financial and the student will be challenged to engage with the deeper consequences of executive action in these areas.

### **Module Learning Outcomes -** at the end of this module, students will be able to:

1	Understand and analyse the evolution of corporate governance and corporate social responsibility including key models and theories.
2	Critically assess the role and effectiveness of corporate governance mechanisms including the role of institutional investors in controlling managerial behaviour and enhancing firm value.
3	Apply professional values and judgement through an ethical framework that is in the best interests of society and business, and is in compliance with relevant professional codes, laws and regulations.
4	Discuss current research on corporate governance and corporate social responsibility to evaluate arguments, assumptions, abstract concepts and data to make own judgement including the evaluation of the concept of socially responsible investment.

#### **Assessment**

Indicative Assessment Tasks:

This section outlines the type of assessment task the student will be expected to complete as part of the module. More details will be made available in the relevant academic year module handbook.

Assessment number	Learning Outcomes to be met	Type of assessment	Weighting (%)
1	1 & 2	Written Assignment	50%
2	3 & 4	Coursework	50%

Assessment 1 is a summative written assignment of 2,000 words and the student will be given a question which may be a single essay type question or a problem-based question. The assignment is intended to engage the student in reflection, research, and critical analysis of the material areas of the question.



Assessment 2 is a summative coursework assessment requiring the students to put theory and concepts into practice. You will be required to evaluate the criteria used to judge the relative standards of corporate governance and ethics and apply it. The required word count is 2,000 words.

### **Derogations**

None

### **Learning and Teaching Strategies**

**Lectures** provide a broad outline structure for each topic to be covered. Lectures offer a good way of covering a lot of information and, more importantly, of conveying ideas to many people at once.

**Seminars** enable students to undertake directed self-study and to answer questions and solve problems which are set by the lecturer. Students will present their answers and solutions within the seminar group. Seminars enable students to explore further the topics introduced in the lectures.

**Workshops** follow on from lectures and seminars. They are designed to enable students to work within a small group to perform set tasks (e.g. working on an exercise or case study). They reinforce proactive learning by providing opportunities for discussion and interaction.

The seminar/workshop groups are small, thereby enabling students to develop a deep understanding.

**Student digital literacies** are developed on this module through the use of:

- Online libraries and databases for gaining access to full-text journal articles and eBooks.
- Communication means provided through the VLE and learning technology applications.
- Online group-work, for planning, developing, improving, submitting and reflecting on collaborative work completed as part of the module.
- Assessment and feedback tools such as Multiple-Choice Tests/Quizzes, Turnitin and the VLE's Gradebook – enabling timely and detailed feedback on student work.
- Web-based Office 365 for creating and sharing documents, utilising the calendar, storing files, communicating with peers and teachers.

### **Indicative Syllabus Outline**

Defining corporate governance, Theories and scope of corporate governance and ethics, The impact of corporate governance weaknesses and failure

Corporate governance approaches, practices, and reform in UK

The role of boards and committees in corporate governance

Family-owned firms and stakeholder groups

The role of institutional investors in corporate governance

The role of transparency, internal control, and risk management in corporate governance



An introduction to corporate governance systems worldwide

Corporate governance in Continental, Central and Eastern Europe

Corporate governance in Asia-Pacific

Corporate governance and stakeholder accountability

Responsible investment, Ethical theories, Different approaches to ethics and social responsibility.

Social and environmental issues in the conduct of business and of ethical behaviour

Future directions for corporate governance and accountability

Types of risk, their recognition and control in the context of different codes of corporate governance.

### **Indicative Bibliography:**

Please note the essential reads and other indicative reading are subject to annual review and update.

#### **Essential Reads**

Solomon, J. (2020), Corporate Governance and Accountability, 5th Edition, Wiley Publication ISBN: 978-1119561200

#### Other indicative reading

Monks, R. A. G. & Minow, N. (2011) Corporate Governance. 5th ed, London: J.Wiley & Sons, ISBN-13: 9780470972595

**Recommended Websites** 

#### Financial Reporting Council

<u>Directors I Corporate Governance and Stewardship I UK Corporate Governance Code I</u> History of the UK Corporate Governance Code I Financial Reporting Council (frc.org.uk)

#### Association of Chartered and Certified Accountants

Corporate governance from the inside out | ACCA Global

#### Institute of Chartered Accountants in England and Wales

https://www.icaew.com/technical/corporate-governance

#### UK Corporate Governance Code

https://www.frc.org.uk/directors/corporate-governance-and-stewardship/uk-corporate-governance-code

British Standards Institution BS 13500 Code of practice for delivering effective governance of organizations BSI 2013 <a href="https://www.bsigroup.com/en-GB/bs-13500-organizational-governance/">https://www.bsigroup.com/en-GB/bs-13500-organizational-governance/</a>



### Employability skills - the Glyndŵr Graduate

Each module and programme is designed to cover core Glyndŵr Graduate Attributes with the aim that each Graduate will leave Glyndŵr having achieved key employability skills as part of their study. The following attributes will be covered within this module either through the content or as part of the assessment. The programme is designed to cover all attributes and each module may cover different areas.

#### **Core Attributes**

Engaged Enterprising Creative Ethical

#### **Key Attitudes**

Commitment Curiosity Resilience Confidence Adaptability

#### **Practical Skillsets**

Organisation
Critical Thinking
Emotional Intelligence
Communication