Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Corporate Governance (FIN III)
Code der Lehrveranstaltung	25415
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	ECON-09/A
Sprache	Englisch
Studiengang	Master in Accounting und Finanzwirtschaft
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Zweites Semester
Studienjahr/e	2
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	18
Inhaltsangabe	The course is designed to introduce students to the fundamental concepts of corporate governance from various angles – the board of directors, senior management, regulators and other stakeholders – and their governance roles and responsibilities. The main subject areas covered are: a) the principles of corporate governance; b) the roles and tasks of shareholders, management, and the board of directors; c) proxy voting, activist investors, say on pay; d) the regulatory framework; e) corporate ethics and conduct; f) international corporate governance.

Themen der Lehrveranstaltung	
Stichwörter	
Empfohlene Voraussetzungen	
Propädeutische Lehrveranstaltungen	
Unterrichtsform	
Anwesenheitspflicht	Highly recommended
Spezifische Bildungsziele und erwartete Lernergebnisse	Knowledge and understanding: Master's degree graduates should be able to acquire an advanced level of preparation that allows for an in-depth and integrated view of accounting and budgeting and planning and management control issues. These learning outcomes are achieved through an advanced knowledge and understanding - of economic-financial communication to stakeholders in national and international contexts; - of economic-business models and performance measurement for planning and management control of internal and external audit models and methods. The Accounting courses will also enable graduates to acquire skills in specialised topics that characterise the profession of chartered accountants and auditors. "Master's graduates should be able to acquire an advanced level of preparation that allows an articulated and integrated view of the finance issues of companies, financial intermediaries, financial institutions and markets. These learning outcomes are achieved through an advanced knowledge and understanding - of the economic-financial planning and evaluation of new investments; - of the characteristics associated with extraordinary moments in corporate management, such as capital transactions, recourse to financial markets, mergers and acquisitions, corporate crisis and reorganisation; - the problems and techniques of the organisation and financial management of companies and financial intermediaries; - the fundamentals of corporate finance for the correct application of, for example, decision-making models and financial data and risk

	management to treasury management; - the management and economic models of the different types of intermediaries, market microstructure, the operational efficiency of financial markets and the impact of financial markets on the economic conditions of intermediaries; - a wide range of investment, financing and risk management instruments, starting with the fundamentals of portfolio diversification and classical asset pricing and risk measurement models; - the specific finance-related topics that characterise the profession of Financial Analyst, Portfolio Manager, Chief Financial Officer (CFO), Chief Administrative Officer, Controller, Internal Auditor and business consultant. "Master's graduates should be able to acquire an advanced level of preparation that allows for an articulated and integrated view of business management issues and of economic-quantitative, financial and legal disciplines. These learning outcomes are achieved through an advanced knowledge and understanding - of the economic-business models and tools for the management of companies, whether family or small or of international dimension; - of the design and management of institutional and organisational structures inherent to corporate governance systems; - of business tools and processes developed to recognise, understand and guide change and manage the impact of a transition on the organisation; - of efficient communication strategies within the organisation and towards the various stakeholders. - management issues that characterise the profession of financial analyst, portfolio manager, risk manager and consultant. Master's graduates should be able to acquire a knowledge of the legal instruments that enable them to deal with the management issues of companies and financial intermediaries, as well as an understanding of the mechanisms by which financial markets function. These learning outcomes are achieved through an advanced knowledge and understanding - of the principles of contract law and commercial law to be considered in the management strategies of companies and financial intermediaries; - of tax law principles for the definition of the company's tax policy,

	also in an international perspective; - the principles of bankruptcy law for the management of company crises, restructuring and risks; - of banking and financial law principles affecting the management of financial institutions and financial investments; - the impact of taxation on business decision-making models." Applying knowledge and understanding: Ability to apply knowledge in the area of Accounting for the analysis and solution of complex problems in national and international interdisciplinary contexts Ability to apply knowledge in the area of Accounting to develop and integrate the results of economic-financial communication in business decision models Ability to apply knowledge in the area of Accounting for the design and management of corporate restructuring and other extraordinary operations Ability to apply knowledge in the area of Accounting in order to be able to dialogue and interact in a competent manner with the managers of the various company functional areas, with financial markets and with corporate and tax law professionals Ability to apply knowledge in the area of Finance to be able to carry out analysis of complex problems in a national and international interdisciplinary context Ability to apply knowledge in the area of Finance for the planning and realisation of corporate restructuring and other extraordinary operations Ability to apply knowledge in the area of Finance for the identification, evaluation and management of investments in financial markets Ability to apply knowledge in the area of Finance for the design of coherent financial management strategies in companies or financial intermediaries, competently applying acquired knowledge in risk management techniques, asset valuation, handling of derivatives Ability to apply knowledge in the area of Management for the critical analysis and formulation of solutions to complex problems in interdisciplinary national and international contexts in small or large organisations Ability to apply knowledge in the area of management to integrate the results of economic and financial communication and

	quantitative data analysis into business decision-making models Ability to apply knowledge in the area of Management to frame and evaluate organisational situations and problems in a multidisciplinary perspective, integrating business, economic, legal, financial and statistical-mathematical disciplines Ability to apply knowledge in the area of Management in order to be able to dialogue and interact with the managers of the various corporate functional areas, with financial markets and with corporate and tax law professionals Ability to apply knowledge in the area of Law to assess and decide the legal form of the organisation, also in relation to interactions with its stakeholders Ability to apply knowledge in the area of Law to analyse and integrate legal and fiscal effects in the design and implementation of corporate restructuring operations and other extraordinary operations, also in an international context Ability to apply knowledge in the area of law to be able to dialogue and interact critically and competently with corporate and tax law professionals Making judgements: Ability to apply acquired knowledge to make managerial and operational decisions and to solve problems in the administration and finance of companies, intermediaries and financial markets, jointly taking into consideration multiple perspectives of analysis, from economic to legal, financial, strategic, managerial Ability to select data and use appropriate information to describe a problem concerning the management of companies, intermediaries and financial markets. Ability to relate models and empirical evidence in the study of companies, intermediaries and financial markets. Communication skills: Ability to communicate effectively in oral and written form the specialised contents of the individual disciplines, using different registers according to the recipients and the communicative and didactic purposes, and to evaluate the formative effects of its communication Learning skills:

	a) ability to use information technology autonomously to carry out bibliographic research and investigations and for one's own training and updating b) ability to identify thematic links and establish relationships between different cases and contexts of analysis c) ability to frame a new problem systematically and to generate appropriate taxonomies d) ability to develop general models from the phenomena studied.
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	
Art der Prüfung	
Bewertungskriterien	
Pflichtliteratur	
Weiterführende Literatur	
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	