

H7CGE: Corporate Governance and Ethics

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| Module Code: | H7CGE |
| Long Title | Corporate Governance and Ethics APPROVED |
| Title | Corporate Governance and Ethics |
| Module Level: | LEVEL 7 |
| EQF Level: | 6 |
| EHEA Level: | First Cycle |
| Credits: | 5 |
| Module Coordinator: | Joe Molumby |
| Module Author: | Joe Molumby |
| Departments: | School of Business |
| Specifications of the qualifications and experience required of staff | |
| Learning Outcomes | |
| <i>On successful completion of this module the learner will be able to:</i> | |
| # | Learning Outcome Description |
| LO1 | Evaluate the key corporate governance and ethics concepts in their market and legal context |
| LO2 | Evaluate the development of corporate governance regulations in a national and international context. |
| LO3 | Evaluate Board architecture and the role of directors in corporate governance decision –making and accountability. |
| LO4 | Critically assess the management of risk via internal controls, audit, and reporting requirements. |
| LO5 | Evaluate approaches to managing ethical business practice: actors, values, motive and control |
| Dependencies | |
| Module Recommendations | |
| No recommendations listed | |
| Co-requisite Modules | |
| No Co-requisite modules listed | |
| Entry requirements | Programme entry requirements |

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| Module Content & Assessment | | | |
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| Indicative Content | | | |
| Corporate Governance, Ethics and Corporate Social Responsibility • Introduction of topic • What is Corporate Governance? What is Business Ethics? What is Corporate Social Responsibility? • Summary history of topic • Outline of current issues. | | | |
| Corporate governance failure: Issues from Ireland's financial crisis • What happened? • What were the consequences? • Which corporate governance and ethics issues were raised by the collapse of Anglo-Irish Bank, Irish Nationwide, and the near-failure of the pillar banks? • The watchdog that didn't bark: the Financial Regulator. | | | |
| Principles and models of Corporate Governance • The role of the regulatory framework • Relevant Company Law provisions and proposed reforms • Voluntary codes: Cadbury Report The financial aspects of corporate governance, UK Corporate Governance Code 2014 • Markets and Securities regulation | | | |
| Nature and Function of Boards of Directors • Role of Board as provided for in legislation • Proposed changes arising from codification of Directors' duties in Irish company law (Bill currently going through Oireachtas) | | | |
| Duties of Directors • Examination of the obligations of directors and the legal constraints imposed on them • directors' duties in other jurisdictions | | | |
| Internal and External Controls • Role of Internal Audit and Audit Committee • Role of External Audit • Irish Stock Exchange Listing Requirements • Financial Reporting | | | |
| Risk Management • Internal Environment • Event Identification • Risk Assessment • Risk Response • Control Activities • Information and Communication • Monitoring | | | |
| Executive compensation systems and corporate governance • Guiding principle for Remuneration Committee – long-term interest of company • Relationship to pay / employment conditions elsewhere in company • Performance-related elements • Transparency | | | |
| Good Corporate Governance – EU and global trends • EU Action Plan on European company law and corporate governance • Basel Committee on Banking Supervision standard setting on corporate governance principles for banks | | | |
| Ethical aspects of corporate governance • Behaviours • Board architecture and processes • Vision, objectives and strategy • Values and norms • Controls and oversight | | | |
| Corporate Social Responsibility (CSR) • Definitions of CSR – a contested term • Characteristics of CSR • CSR in Ireland | | | |
| Enforcement of good corporate governance • Codes of Practice • Regulatory Framework - e.g. ODCE, Central Bank • Whistleblowers. | | | |
| Assessment Breakdown | | | % |
| Coursework | | | 30.00% |
| End of Module Assessment | | | 70.00% |
| Assessments | | | |
| Full Time | | | |
| Coursework | | | |
| Assessment Type: | Continuous Assessment | % of total: | 30 |
| Assessment Date: | n/a | Outcome addressed: | 1,2,3 |
| Non-Marked: | No | | |
| Assessment Description: The Continuous Assessment element of this module will be based on a case study or research project selected to give each student the challenge and opportunity of applying course and individual learning via the analysis of a significant topical issue. In presenting his/her report and findings each student should be informed by learning outcomes set out above. | | | |
| End of Module Assessment | | | |
| Assessment Type: | Terminal Exam | % of total: | 70 |
| Assessment Date: | End-of-Semester | Outcome addressed: | 1,2,3,4,5 |
| Non-Marked: | No | | |
| Assessment Description: Assessment consists of a two hour examination where students are offered a choice of 6 questions and required to answer 3 of these. All questions will be essay-based and will be marked according to clarity, structure, use of topical examples, reference to materials covered, theories and legislation in the field, and originality of argument. | | | |
| No Workplace Assessment | | | |
| Reassessment Requirement | | | |
| Repeat examination <i>Reassessment of this module will consist of a repeat examination. It is possible that there will also be a requirement to be reassessed in a coursework element.</i> | | | |
| Reassessment Description Candidates will attempt the repeat assessment for the module, if they do not successfully pass the module. Learners are required to attempt all assessments attaching to a module. For those modules where all learning outcomes are assessable with a final examination, the student does not have to re-sit failed individual CA components. | | | |

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| Module Workload | | | | |
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| Module Target Workload Hours 0 Hours | | | | |
| Workload: Full Time | | | | |
| Workload Type | Workload Description | Hours | Frequency | Average Weekly Learner Workload |
| Lecture | Classroom and demonstrations | 2 | Every Week | 2.00 |
| Lecturer Supervised Learning | Mentoring and small-group tutoring | 1 | Every Week | 1.00 |
| Directed Learning | Directed e-learning | 3 | Every Week | 3.00 |
| Independent Learning | Independent learning | 8 | Every Week | 8.00 |
| Total Weekly Contact Hours | | | | 6.00 |

| Module Resources | |
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| <i>Recommended Book Resources</i> | |
| <p>Calkoen, W.J.L. (2018), The Corporate Governance Review, 8th Ed. The Law Reviews.</p> <p>Fisher, C. & Lovell, A. (2009), Business Ethics and Values – Individual, Corporate and International Perspectives, 3rd. Prentice Hall, London, UK.</p> <p>Crane, A., Matten, D., Glozer, S., Spence L. (2019), Business Ethics, 5TH Ed. Oxford University Press.</p> <p>Crane, A. and Matten, D. (2010), Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization, 3rd. Oxford University Press.</p> <p>Velasquez, M.G. (2011), Business Ethics, Concepts and Cases, 7th. 7th. Pearson Education, New Jersey, NJ.</p> <p>Blowfield, M. and Murray, A. (2011), Corporate Responsibility – A Critical Introduction,, 2nd. Oxford University Press.</p> <p>Ghillyer, A. (2009), Business Ethics – A Real World Approach, 2nd. McGraw Hill, New York.</p> | |
| <i>This module does not have any article/paper resources</i> | |
| <i>Other Resources</i> | |
| [Website], As advised during class and provided by a link on moodle under each relevant topic. | |
| Discussion Note: | |