

H9EG: Ethics and Governance

Module Code:	H9EG
Long Title	Ethics and Governance APPROVED
Title	Ethics and Governance
Module Level:	LEVEL 9
EQF Level:	7
EHEA Level:	Second Cycle
Credits:	5
Module Coordinator:	CORINA SHEERIN
Module Author:	CORINA SHEERIN
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	Critically assess the theoretical frameworks and principles underpinning corporate governance and business ethics within a domestic and international context.
LO2	Evaluate ethical issues that arise in the financial environment and the implications for businesses and individuals.
LO3	Appraise the importance of professional conduct by applying ethical considerations to specific situations presenting issues of questionable conduct.
LO4	Relate corporate governance codes of best practice to current corporate practice by critically identifying deficiencies & strengths in corporate governance standards.
LO5	Critically analyse & evaluate contemporary academic and industry literature pertaining to corporate governance & ethics.
LO6	Appreciate how the ethical, business values & governance frameworks of different countries and societies differ.
Dependencies	
Module Recommendations	
No recommendations listed	
Co-requisite Modules	
No Co-requisite modules listed	
Entry requirements	There are no additional entry requirements for this module. The programme entry requirements apply.

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Module Content & Assessment			
Indicative Content			
Defining Ethics in Business Business Ethics Arguments for and Against Business Ethics Friedman's theory and counter arguments Ethics and the Law Implementing an Ethics Strategy Corporate Social Responsibility			
Key Ethical Theories Utilitarianism, Rights and Duties, Justice and Fairness & Virtue Ethics Individual Responses to Ethical Issues Values, Perceptions of Values, Influences & Moral Reasoning The Individual in the Organisation – Rational Model and Political Models Professional Conduct & Ethics within Financial Industry.			
Professionalism & Integrity Professionalism & integrity - independence & objectivity, avoiding misconduct & misrepresentation, Whistle-blowing, life- long learning. Professional Codes of Conduct – CFA code of conduct Duties to Clients & Employers • Conflicts of Interest Integrity of Capital Markets - Handling Material Non-public Information & avoiding Market Manipulation. Globalisation and Ethics Cultural Diversity - Recognising International Differences The Multi-national Corporation UN Global Compact & OECD Guidelines			
Corporate Governance Corporate Governance Changing face & focus on Corporate Governance Shareholders rights & Stakeholder relations, institutional Investors & Company analysts.			
Key Corporate Governance Theories In -depth analysis of key Theories underpinning the development of CG –e.g. Agency Theory, Stakeholder Theory etc. Conflicts of Interest Corporate Governance Framework: CG Frameworks Appointment & Structure of Company Boards Board Composition & role/responsibility Board Committees & terms of reference Board interaction Board Management Risk Control & Strategies Risk Management & Internal Control Executive Compensation Company Strategy Codes of Best Practice Comply & Explain v's Legislative Approach Codes of best practice. Regulatory Framework Disclosure & Transparency			
International Corporate Governance Systems EC & Corporate Governance Framework. European Corporate Governance Forum Other key Influential bodies & codes/principles– OECD, World Bank, EU, Global Corporate Governance Form etc. Examples of board structures & corporate governance frameworks in Continental Europe, US & Asia Pacific			
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:	1,2,3,4
Non-Marked:	No		
Assessment Description: Essay style question from a choice of topics			
End of Module Assessment			
Assessment Type:	Terminal Exam	% of total:	70
Assessment Date:	End-of-Semester	Outcome addressed:	1,2,3,4,5,6
Non-Marked:	No		
Assessment Description: Final Examination, which will consist of a 2 hour exam to answer 3 out of choice of at least 5 questions			
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 Repeat assessment of this module will consist of a repeat examination which will test all the learning outcomes.			

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Module Workload				
Module Target Workload Hours 0 Hours				
Workload: Full Time				
Workload Type	Workload Description	Hours	Frequency	Average Weekly Learner Workload
Lecture	Classroom and demonstrations	24	Per Semester	2.00
Directed Learning	Directed e-learning	24	Per Semester	2.00
Independent Learning	Independent learning	77	Per Semester	6.42
Total Weekly Contact Hours				4.00

Module Resources

Recommended Book Resources

Fisher, C. and Lovell, A. (2013), Business Ethics and Values – Individual, Corporate and International Perspectives, 4th. Prentice Hall.

Keasey K., Thompson S., Wright M. (2010), Corporate Governance – Accountability, Enterprise and International Comparisons, Wiley.

Dempsey, A. (2013), Evolutions in Corporate Governance: Towards and Ethical Framework for Business Conduct, Routledge.

Klein, E. (2016), Corporate Governance: Principles, Practices and Challenges, Nova Science Publishers Inc.

CFA Institute. (2014), CFA Standards of Practice Handbook, 11th.

Brennan, N. (2010), A review of corporate governance: an Irish perspective, Irish Business & Society: Governing, Gill and McMillan, Participating & Transforming.

Nacir, A. (2011), Corporate Governance Around the World, Routledge.

Gini, A., Marcoux A.M. (2011), Case Studies in Business Ethics, 6th. Pearson Education.

Solomon J.. (2015), Corporate Governance & Accountability, 4th. Wiley.

Harvard Business Review, Corporate Strategy as a vital function of the board.

Brennan N., Kirwin C. (2017), Implementing corporate governance: practices, practitioners, praxis Accountancy Ireland, Vol. 49 Issue 2, p76.

The UK Corporate Governance Code, July 2018 –Financial Reporting Council (UK).

This module does not have any article/paper resources

This module does not have any other resources

Discussion Note: