

# 1. Course Title

ACCT5014 Governance and Accountability

# 2. Course Credit

0.25 credits

# 3. Prerequisites

None

# 4. Course Description

The purpose of corporate governance is to help build an environment of trust, transparency, and accountability necessary for fostering long-term investment, financial stability, and business integrity, thereby supporting stronger growth and more inclusive societies. Today, a strategic approach to governance, accountability, and social responsibility is crucial to a company's success.

Companies who implement the principles of good corporate governance into their operational and working environment are found to ensure corporate success and economic growth. A clear and systematic approach brings various benefits in terms of risk management, cost savings, access to capital, customer relationships, human resource management, and innovation capacity. Governance through CSR and ESG encourages more social and environmental responsibility from the corporate sector at a time when the crisis has damaged consumer confidence and the levels of trust in

sample



business. Socially responsible companies can improve their brand reputation, attract more customers, and increase stakeholder engagement.

Adhering to corporate governance principles helps maintain investor confidence, build employee commitment, and nurture integrity, and foster public trust. It promotes fairness, transparency, accountability, and responsibility to support its ethical growth whether through business activities or external investor financing.

## 5. Course Rationale

Students will define the relevance for corporate social and environmental topics that impact the ordinary course of business and societal expectations. They will discover how a company's requirements, expectations, and societal intricacies allows it to operate in ways that enhance society and the environment instead of contributing negatively to them.

Student should leave respecting and consider the environmental and social impact of their business decisions and how it will positively contribute to society and the community while delivering positive financial returns. They must leave precisely defining and knowing how to apply non-financial factors such as environmental, social, and governance when making business decisions.

## 6. Course Objectives

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After successfully completing this course students will be able to perform the following:

- Identify and describe key corporate governance and accountability concepts
- Explain the relationships between key players in promoting governance
- Explore current legislative and regulatory requirements for corporate governance in Canada.
- Apply key theories, models, principles, and guidelines of corporate governance.
- Describe, analyze, and evaluate the internal and external mechanisms of corporate governance.
- Recognize the historical context for governance and some significant governance failures.

## 7. Materials

### Textbook

No textbook required.

### Other Resources

All reading articles and resources are posted to the course BrightSpace page.

## 8. Grading and Evaluation

### Grade Table

Activity Type	Percent of Total Grade	Weekly Point Value	Total Points
Weekly Discussions	10%	6	30
Weekly Reflection	10%	5	25
Research Accountability Report	25%	100	100
Case Analysis PPT Report	20%	100	100
Individual ESG Report	35%	100	100
Total Possible Points			255

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