



ACCT5014
Financial Corporate Governance and Accountability
Tuesdays 18:05 – 20:55 DT 328
March 5 – April 9, 2019

Instructor: Dr. Kate Ruff
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Office Hours: email to set up an appointment

Course Description:

Corporate governance functions including management and controllership, boards of directors, auditors, security commissions and the control of enterprise-wide risk management. Historical development and evaluation of current practices, including Sarbanes Oxley and its implications.

Course Prerequisites: none

Textbook(s): none

Exam date: take home. Distributed on the last day of class. Due at 5pm on April 19th.

Drop Course Policy: The deadline for academic withdrawal is the last day of classes (each term).

Grading Scheme:

Weekly reflection	25%
Group Corporate Governance Analysis – written submission	30%
Group Project - presentation	10%
Final Exam	35%
TOTAL	100%

Weekly Reflection:

Each Sunday students will submit two or three double spaced pages summarizing the readings and class discussions in class. Details are on CuLearn.

Group Corporate Governance Analysis:

To enhance your understanding of the context in which companies operate you are

required to undertake a detailed analysis of the corporate governance structure of two publicly traded companies in the same industry. Details are on CuLearn.

Missed assignments and deferred examination:

Penalties for late assignments are -10% for assignments handed in after the first 10 minutes of class. An additional -10% for assignments handed in later the same day. -5% for each additional day. No assignments or exams are accepted once the exam period is over.

Deferred Final Examination:

Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor and the MBA office in writing to request a deferred exam. Permission may be granted when the absence is supported by a medical certificate and or appropriate document/s to support the reason for the deferral.

Course Schedule:

Week	Date	Topic/Agenda	Prep and Deliverables
1	March 5	Overview of Corporate Governance	Readings and case on Cu-Learn Reflection due March 6 at 10pm
2	March 12	Frameworks for analysing governance	Readings and case on Cu-Learn Reflection due March 12 at 5 pm
3	March 19	Ownership and agency Theory	Readings and case on Cu-Learn Reflection due March 19 at 5 pm
4	March 26	Risk mitigation – Firm risk, fraud and ESG	Readings and case on Cu-Learn Reflection due March 26 at 5pm
5	April 2	Stakeholder perspective	Readings and case on Cu-Learn Reflection due April 2 at 10pm Corporate Governance Analysis – Written Submission – due April 2 at 18:05 pm
6	April 9	Corporate governance presentations	None

Course Sharing Websites

Student or professor materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

Group Work

The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your instructor may assign one or more group tasks/assignments/projects in this course.

Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

Person with Disabilities

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). Requests made within two weeks will be reviewed on a case-by-case basis. After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website (www.carleton.ca/pmc) for the deadline to request accommodations for the formally-scheduled exam (if applicable).

Religious Observance

Students requesting academic accommodation on the basis of religious observance should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory academic event. Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton's Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

Pregnancy

Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a *letter of accommodation*. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

Academic Integrity

Violations of academic integrity are a serious academic offence. Violations of academic integrity – presenting another’s ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student – weaken the quality of the degree and will not be tolerated. Penalties may include expulsion; suspension from all studies at Carleton; suspension from full-time studies; a refusal of permission to continue or to register in a specific degree program; academic probation; and a grade of Failure in the course, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at: <https://carleton.ca/registrar/academic-integrity/>.

Important dates and deadlines

<https://sprott.carleton.ca/students/mba/dates-deadlines-policies/>