

# FACULTY OF BUSINESS MASTER OF SCIENCE IN FINANCE WITH DATA ANALYTICS

# LEARNING MODULE OUTLINE

Academic Year	2024 / 2025	Semester	Ш				
Module Code	FIDA6104-121						
Learning Module	Corporate Governance and S	Corporate Governance and Social Responsibility					
Pre-requisite(s)	N/A						
Medium of Instruction	English						
Credits	3	Contact Hours	45hrs				
Instructor	Jennifer Gao	Email	Jennifergao@mpu.edu.mo				
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#### **MODULE DESCRIPTION**

This learning module is an introduction to corporate governance. It covers corporate governance concepts and theories including ESG, the duties and liabilities of the board, executive ownership, financial reporting, and corporate social responsibilities. It addresses key issues ranging from strategic oversight and risk management to succession planning.

#### **MODULE INTENDED LEARNING OUTCOMES (ILOS)**

On completion of this learning module, students will be able to:

M1.	Address issues relating to ESG
1011.	
M2.	Appraise corporate governance and its relationship with firm performance
M3.	Explain duties and liabilities of the board of directors
M4.	Examine executive ownership issues and risk management
M5.	Screening financial reporting and corporate social responsibilities



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These ILOs aims to enable students to attain the following Programme Intended Learning Outcomes (PILOs):

-	e and Understanding tion of this programme, students will					
PILOs		M1	M2	M3	M4	M5
PILO-1.	Master critical knowledge of financial theories, financial models and data analytics in finance and apply it to a wide range of complex financial issues.					
		V	V	V	V	V
Skills and Attributes On completion of this programme, students will be able to:						
PILO-3.	Conduct applied research, particularly using data analytics, into financial issues through a rigorous and systematic approach.					
PILO-4.	Communicate effectively, written and orally, to both professional and non- professional audiences on local and global financial issues.	V	V	V	V	V
PILO-5.	Demonstrate skills in time management, teamwork, leadership and independent study so that tasks can be planned and implemented at a professional level.	V	V	V	V	V
PILO-6.	Identify and address ethical dilemmas and social responsibility issues to uphold high standards of integrity, professionalism and ethical behaviour.	V		V	V	V



# MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
1	The development of ESG and ESG in China	3 hrs.
2	Corporate Governance Systems Worldwide	3 hrs.
3	Board of Directors: Duties and Liability	3 hrs.
4	Board of Directors: Selection, Compensation, and Removal	3 hrs.
5	Board of Directors: Structure and Consequences	3 hrs.
6	Strategy, Performance Measurement, and Risk Management	3 hrs.
7	In-class Case Study I	3 hrs.
8	Labor Market for Executives and CEO Succession Planning	3 hrs.
9	Executive compensation and Equity Ownership	3 hrs.
10	Financial Reporting and External Audit	3 hrs.
11	The Market for Corporate Control	3 hrs.
12	Institutional Shareholders and Activist Investors	3 hrs.
13	Corporate Social Responsibilities	3 hrs.
14	In-Class Case Study II	3 hrs.
15	Group Project Presentation	3 hrs.
	Total	45 hrs.

# **TEACHING AND LEARNING ACTIVITIES**

In this learning module, students will work towards attaining the ILOs through the following teaching and learning activities:

Teaching and Learning Activities	M1	M2	M3	M4	M5
Interactive lectures	~	$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$
In-class Discussion	$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$
Case Studies	$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$
Group Project + Presentation	$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$



# ATTENDANCE

Attendance requirements are governed by the "Academic Regulations Governing Master's Degree Programmes of Macao Polytechnic University". Students who have less than the required attendance for the enrolled subject are not eligible to attend the final and re-sit examinations and will be given an "F" as their final grade.

# ASSESSMENT

In this learning module, students are required to complete the following assessment activities:

Assessment Activities	Weighting (%)	ILOs to be Assessed	
In-class Case Study I	30%	$\checkmark$	
In-class Case Study II	30%	$\checkmark$	
Group Project (Written & Presentation)	40%	$\checkmark$	
Total:	100%		

The assessment will be conducted following the University's Assessment Strategy (see <u>www.mpu.edu.mo/teaching\_learning/en/assessment\_strategy.php</u>). Passing this learning module indicates that students will have attained the ILOs of this learning module and thus acquired its credits.

## MARKING SCHEME

	Assessment Task	Criterion	Excellent (A, A-)	Very Good, Good (B+, B, B-)	Satisfactory (C+, C, C-)	Pass (D+, D)	Fail (F)
1.	Case Study	Demonstrate the understanding and ability to analyze issues in cases and provide feasible solutions	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Project	Demonstrate the understanding and ability to identify related problems, analyze pros and cons, and provide recommendations	High	Significant	Moderate	Basic	Not even reaching marginal levels



# **REQUIRED READINGS**

Reference books:

- Buchholtz, A.K. & Carroll, A.B. (2023). *Business and Society, Ethics and Stakeholder Management* (11<sup>th</sup> Ed.). Canada: Cengage Learning.
- Larcker, D. & Tayan, B. (2023). Corporate Governance Matters: A Closer Look at Organizational Choices and Their Consequences (3rd Ed.). NJ: Pearson Education.

#### STUDENT FEEDBACK

At the end of every semester, students are invited to provide feedback on the learning module and the teaching arrangement through questionnaires. Your feedback is valuable for instructors to enhance the module and its delivery for future students. The instructor and programme coordinators will consider all feedback and respond with actions formally in the annual programme review.

#### ACADEMIC INTEGRITY

The Macao Polytechnic University requires students to have full commitment to academic integrity when engaging in research and academic activities. Violations of academic integrity, which include but are not limited to plagiarism, collusion, fabrication or falsification, repeated use of assignments and cheating in examinations, are considered as serious academic offenses and may lead to disciplinary actions. Students should read the relevant regulations and guidelines in the Student Handbook which is distributed upon the admission into the University, a copy of which can also be found at <a href="https://www.mpu.edu.mo/student\_handbook/">www.mpu.edu.mo/student\_handbook/</a>.

#### PLAGIARISM POLICY

It is student's responsibility to ensure that his/her assignment has been checked by Turnitin software, and the similarity score given by Turnitin software cannot be higher than 20%. However, a special case can be determined by the instructor. Please note that the AI detection score must be 0%.