



Course Specifications

Course Title:	Corporate Governance
Course Code:	ACCT 1442
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

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A. Course Identification

1. Credit hours: 3 Hours
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input type="checkbox"/> Elective <input checked="" type="checkbox"/>
3. Level/year at which this course is offered: Eighth Level / Fourth Year
4. Pre-requisites for this course (if any): ACCT 1321
5. Co-requisites for this course (if any): NIL

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

This course will teach the fundamental theories and practice of corporate governance. It covers the history of the corporation, boards of directors, the division of profit sharing and various forms of employee ownership and equity ownership among insiders, regulation, shareholder activism.

The course also covers corporate governance mechanism, emerging issues, regulations and practices in Saudi Arabia, examines the impact of takeovers and mergers and acquisitions on governance, ethical issues such as conflicts of interest and insider trading, international corporate governance, and policy developments likely to impact the corporation. Class will be a mix of lecture, case and topic discussion

2. Course Main Objective

- Teach the fundamental theories and practice of Corporate Governance, which are relevant to present business critical situation and influence managerial decision-making based on ethics and morals.
- Understand governance practices, rules, and regulations that promote private sector investment and jobs creation also promote firm value.
- Learn the role and responsibilities of shareholders (principals), the boards of directors (the principals' representatives), and the executive management (agent).
- Examine the role of financial institutions and credit rating agencies in promoting corporate governance, and how transparency, accountability, responsibility, and fair and equitable treatment of all shareholders help improve corporate governance and reduce agency conflicts between principals, management, and the board of directors.
- Understand the impact of takeovers and mergers and acquisitions on governance, ethical issues such as conflicts of interest and insider trading, international corporate governance, and policy developments likely to impact the corporation.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define the fundamental concepts, which include theories and practice of corporate governance.	K1
1.2	Describe the corporate governance: Mechanism, process & corruption.	K2
1.3	Outline the types of investors, strategies, political economy and international and KSA corporate governance.	K3
2	Skills	
2.1	Analyze and interpret the issues of corporate governance.	S1
2.2	Evaluate and implement mechanism of corporate governance and various strategies.	S3
2.3	Demonstrate written and oral communication skills appropriate.	S5
3	Values	
3.1	Express the ethical issues and justify corporate governance resolution.	V1
3.2	Endure high interest and the ability to work either individually or in a team in completing the assigned task.	V3

C. Course Content

No	List of Topics	Contact Hours
1	Introduction of corporate governance	3
2	The Corporate Governance: Mechanism, process & corruption	3
3	Shareholders and Shareholder Activism: The role of institutional investors	6
4	Director and board structure, role and responsibilities	6
5	Management ownership and firm performance	6
6	Corporate governance around the world	6
7	Governance, and political economy	6
8	Corporate Governance in Kingdom of Saudi Arabia	3
9	Family-owned firms and governance	6
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Define the fundamental concepts, which include theories and practice of corporate governance.	Direct Indirect	Quizzes Exams Homework
1.2	Describe the corporate governance: Mechanism, process & corruption.		
1.3	Outline the types of investors, strategies, political economy and international and KSA corporate governance.		
2.0	Skills		
2.1	Analyze and interpret the issues of corporate governance.	Direct Indirect	Quizzes Exams Homework Project
2.2	Evaluate and implement mechanism of corporate governance and various strategies.		
2.3	Demonstrate written and oral communication skills appropriate.		
3.0	Values		
3.1	Express the ethical issues and justify corporate governance resolution.	Interactive	Homework Project
3.2	Endure high interest and the ability to work either individually or in a team in completing the assigned task.		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	Continuous	10%
2	HomeWorks /Assessments /Projects	Continuous	20%
3	Midterm Exam	9	30%
4	Final Exam	16	40%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Larcker, D., Tyan, B. (2016). <i>Corporate Governance Matters: A Closer Look at Organizational Choices and Their Consequences</i> . Second Edition, Old Tappan/NJ: Pearson Education.
Essential References Materials	<ul style="list-style-type: none"> • Bostrom, N., Cirkovic, M. (2011). <i>Global Catastrophic Risks</i>. Oxford: Oxford University Press. • Clarke, T., Branson, D. (2012). <i>The Sage Handbook of Corporate Governance</i>. Sage. • Heisz, M. & Scarrow, D. (2009). <i>Understanding the Sarbanes-Oxley Act and Its Impact</i>. Harvard Business Publishing. Case No. 909B13-PDF-ENG. • Cheffins, B.R. (2015). <i>The Rise of Corporate Governance in the UK: When and Why</i>. <i>Current Legal Problems</i>. 68(1), 387-429. • Khanna, V., Kim, E.H., Lu, Y. (2015). <i>CEO Connectedness and Corporate Fraud</i>. <i>Journal of Finance</i>, 70(3), 1203-1252.
Electronic Materials	<ul style="list-style-type: none"> • Documents from the Saudi Electronic Library and various websites. • Study materials available through online resources (Cengage, McGraw Hill ...).
Other Learning Materials	MS office tools

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom.
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show + smart boards.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet access point.

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
End of semester Course Evaluation.	Students	Surveys
Effectiveness of teaching and assessment.	Peer reviewer, HoD, Students	Surveys, visits
Course learning outcomes assessment.	Students, faculty Staff, HoD, independent reviewers	Surveys, interviews, visits, independent reviewers
Quality of learning resources.	Students, graduates, faculty Staff.	Surveys

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	ACCT Department Council - COB
Reference No.	2
Date	12/02/2022

