



Universität Ulm

Bachelor of Science Management and Economics (PO
2019)

Introduction to Corporate Governance

Code 8218470225

ECTS credits 3

Attendance time 2

Language of instruction german

Duration 1

Cycle each Winter Semester

Coordinator Professor Dr. Kai-Uwe Marten; Institute of Accounting and Auditing

Instructor(s) Dr. Daniela Maccari-Peukert

Allocation of study programmes

- B.Sc. Management and Economics,
- B.Sc. Business Mathematics,
- B.Sc. Business Chemistry,
- B.Sc. Business Physics
- and courses of study with minor subject Management and Economics

Recommended prerequisites Module "Basic Principles of Business Administration" and "Financial Accounting"

Learning objectives In this module, students acquire in-depth knowledge of the historical development and the current basic conditions for corporate governance in Germany and Europe as well as of the effects of corporate governance on management and reporting.

Syllabus Students learn more about legal sources of corporate governance. The significance of corporate governance for the reputation of a company on the capital market is conveyed, various corporate governance systems are described and individual components of the corporate governance system are discussed in detail.

- Introduction

- Theoretical basis of corporate governance
- Corporate governance systems
- Developments in Germany, in the EU and in the US
- The German Corporate Governance Codex (GCGC)
- Corporate governance control systems

Literature

- Lutter, M./Krieger, G. (2008): Rechte und Pflichten des Aufsichtsrats, 5th edition, Cologne.
- Pfitzer, N./Oser, P./Orth, C. (2006/2008): Reform des Aktien-, Bilanz- und Aufsichtsrechts, 2nd and 3rd edition, Stuttgart.
- Plendl, M./Kompenhans, H./Buhleier, C. (Ed.) (2011): Der Prüfungsausschuss der Aktiengesellschaft, Stuttgart.
- Schewe, G. (2010): Unternehmensverfassung: Corporate Governance im Spannungsfeld von Leitung, Kontrolle und Interessenvertretung, 2nd edition, Heidelberg.
- Welge, M./Eulerich, M. (2012): Corporate-Governance-Management: Theorie und Praxis der guten Unternehmensführung, Wiesbaden.
- Werder, A. von (2008): Führungsorganisation: Grundlagen der Corporate Governance, Spitzen- und Leitungsorganisation, 2nd edition, Wiesbaden.
- Wilsing, H.-U. (Ed.) (2012): German Corporate Governance Codex, Munich.

Teaching and learning methods

Lecture with interactive elements: group work, discussion and short lectures (2 lecture hours per week)

Workload

Attendance: 40 hrs
 Individual study: 50 hrs
Total: 90 hrs

Assessment

No english version available yet.

Grading procedure

No english version available yet.

Basis for

Schwerpunktfach Rechnungswesen und Wirtschaftsprüfung, Schwerpunktfach Unternehmensführung und Controlling, Wahlpflicht BWL
