

61432 - Corporate Governance, Information Disclosure and Audit

Syllabus Information

Academic Year: 2019/20

Subject: 61432 - Corporate Governance, Information Disclosure and Audit

Faculty / School: 109 -

Degree: 526 - Master's in Accounting and Finance

ECTS: 4.0

Year: 1

Semester: Second semester

Subject Type: Optional

Module: ---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The methodology followed in this course is oriented towards achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as:

- Lectures.
- Practice sessions.
- Analysis of audit reports.
- Analysis of reports from other countries.
- Corporate governance report and related issues.
- Research on disclosure of information.
- Conclusions.

4.2.Learning tasks

The course includes the following learning tasks:

- Reading of professional articles and academic research related to the subject matter.
- Review of legislation and codes of good practices related to the subject matter.

- Work carried out by students and supervised by the teaching staff.
- Presentation and discussion in the classroom of the readings, regulations and works carried out.

4.3.Syllabus

The contents of the material will be related to:

- Corporate Governance and disclosure of financial and non-financial information
- Audit

4.4.Course planning and calendar

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website.

4.5.Bibliography and recommended resources

Normally, the bibliography of the academic year is updated in the web of the Library (blioteca.unizar.es).