

Subject card

Subject name and code	Corporate Governance, PG_00154485						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025		
Education level	postgraduate studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish Polish		
Semester of study	2		ECTS credits		2.0		
Learning profile	academic		Assessment form				
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Krzysztof Krzywdziński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	15		11.0		24.0	50
Subject objectives	The aim of the course is to familiarize students with the basic aspects of corporate governance in Poland and around the world: the main structures of economic institutions, their mutual interaction, historical evolution, main regulations and their impact on the functioning of the enterprise.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	Knows codes of ethics in business entities and legal regulations relating to these entities.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[FiRMU2_W04] The student has expanded knowledge of views on economic and social structures and institutions, as well as types of social ties and their historical evolution.	Knows the connections between various economic institutions and the principles of their functioning. Can name the most important stakeholders of individual economic entities. Can name the corporate bodies, their rights, and obligations.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	Understands the need for development and lifelong learning. Can supplement and improve acquired knowledge and skills. Knows his/her strengths and weaknesses and sets ambitious goals according to his/her abilities. Can accept defeat, and admit a mistake.	[SK1] oral statement/conversation/ discussion
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	Can collect various data concerning economic processes, analyze them, and use them during classes. In particular, can express opinions on simple research hypotheses - accept them or reject them.	[SU1] oral statement/conversation/ discussion [SU8] observation of student's independent or team work
	[FiRMU2_K02] Cooperation: - the student can harmoniously interact and work in a group, assuming various roles in the group, including leadership and supervision of the group, - can agree with the group on goals and division of tasks, - is open-minded, respecting the differences of other team members.	Is able to cooperate harmoniously and work in a group, assuming different roles in it. Is able to agree on goals and division of tasks with the group. Is open, respects the differences of other team members.	[SK1] oral statement/conversation/ discussion
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	Uses legal standards and regulations relating to the subject matter.	[SU1] oral statement/conversation/ discussion
	[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	Can evaluate economic phenomena, has his/her own opinion about them, and expresses it during classes.	[SU1] oral statement/conversation/ discussion
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences. The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	Can explain economic processes, e.g. globalization and deglobalization processes, and their impact on the functioning of economic entities in Poland and around the world. Uses the language of economics and finance during classes.	[SU1] oral statement/conversation/ discussion

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently, - respects the rules and norms of social coexistence.	Meets deadlines. Able to properly define priorities for the implementation of a task he has set. Consistently pursues a goal. Able to work systematically and independently. Complies with the rules and norms of social life.	[SK1] oral statement/conversation/discussion
	[FiRMU2_W08] The student has in-depth knowledge of the formation and economic functioning of organizations commercial and public, their forms, phases of development, as well as financial conditions determining their value and economic success.	Knows the importance of state-owned enterprises in Poland and other selected countries.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
Subject contents	1. Origin and development of corporate governance, including: - definitions of corporate governance, - agency theory, - stakeholder theory. 2. Consequences of the weakness of corporate governance. 3. The essence and models of corporate governance- problems of defining corporate governance- characteristics of the most important models of corporate governance- trends in changes in corporate governance in the world and their causes. 4. Characteristics of selected problems of corporate governance: - powers and obligations of corporate boards, - board committees and their tasks, - problems of remuneration of management staff. 5. The role of transparency, audit, internal control and risk management in corporate governance. 6. The role of institutional investors in corporate governance		
Prerequisites and co-requisites	Basic knowledge of economics, finance and legal regulations concerning the functioning of enterprises.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written test	50.01%	100.0%

Recommended reading	Basic literature	1. I. Postuła, Nadzór korporacyjny w spółkach Skarbu Państwa, Wolters Kluwer, Warszawa 2013. 2. D. Dobija, I. Koładkiewicz (red.), Ład korporacyjny, Wolters Kluwer, Warszawa 2011. 3. J. Jeżak, Ład korporacyjny. Doświadczenia światowe oraz kierunki rozwoju, Wydawnictwo C.H. Beck, Warszawa 2010. 4. M. Aluchna, Mechanizmy Corporate Governance w spółkach giełdowych, SGH, Warszawa 2007. 5. K. Lis, H. Sterniczuk, Nadzór korporacyjny, Oficyna Ekonomiczna, Kraków 2005. 6. M. Jerzemowska, Nadzór korporacyjny, PWE, Warszawa 2002. 7. G20/OECD Principles of Corporate Governance 2023, OECD, 2023. 8. OECD Guidelines on Corporate Governance of State-Owned Enterprises, 2015 Edition, OECD, 2015. 9. Dobre praktyki spółek notowanych na GPW 2021, GPW 2021.
	Supplementary literature	1. O. Bogacz-Miętka, Kompendium wiedzy o nadzorze i kontroli nad przedsiębiorstwem, CeDeWu, Warszawa, 2011. 2. J. Salomon, Corporate Governance and Accountability, 5th Edition, Wiley & Sons, Inc, 2020.
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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