

Corporate Governance

Level CPA Final Subject Code FD301 Exam Marks 100

Assessment Level: Advanced/Conceptual/Practical/Expert/Professional

Assessment Strategy

Section A: MCQ's 05(5Marks)	Competency Questions 3 (10Marks)	Case Studies/Scenario base Question 1 (10Marks)
Section B: MCQ's 05(5Marks)	Competency Questions 5 (20Marks)	Case Studies/Scenario base Question 1(10Marks)
Section C: MCQ's 05(5Marks)	Competency Questions 3 (10Marks)	Case Studies/Scenario base Question 1(15Marks)
Section D: MCQ's 05(5Marks)	Competency Questions 2 (5Marks)	Case Studies/Scenario base Question 1(5Marks)

Syllabus

Section	Lead Topics	Indicative Syllabus
Section A: 20%	Corporate Governance an Overview	Capitalism at crossroads, Increasing Awareness, Global Concerns, What is Corporate Governance, Governance is more than just board processes and procedures, A historical Perspective of Corporate Governance
	The Theory and Practice of Corporate Governance	The Concept of Corporation, Corporate Governance Mechanism, CG Systems, What is Good CG, Obligation to society at large, Obligation to Investors, Obligation to Employees, Obligation to Customers, Managerial Obligation
	Landmarks in the Emergence of Corporate Governance	CG Committees, World bank on CG, OECD Principles, Serbians' Oxley Act 2002,

Section	Lead Topics	Indicative Syllabus
Section B: 35%	Rights and Privileges of Shareholders	Rights of Shareholders, Views of various committees on the issue, Poor track record of shareholder protection
	Investor's Problems and Protection	Relationship between investor protection and CG, CG through legal protection of Investors, Investor Protection in Pakistan,
	Corporate Governance and Other Stakeholders	CG and Employees; Customers; Institutional investors; Creditors; Community; Government
	Board of Directors: A powerful Instrument in Governance	Role of Board in Ensuring CG, Governance Issues relating to the Board, The Role of Directors, Independent Directors, Family Owned Business and CG,

Section	Lead Topics	Indicative Syllabus
Section C: 30%	Business Ethics and Corporate Governance	Importance and need of Business Ethics, Roots of Unethical Behaviour, Some Unethical issues, CG Issues, How Ethics can make CG more meaningful?
	Corporate Social Responsibility	Definitions of Corporate responsibility, Justification of CSR, The scope of SR, SR and Pakistan Corporations
	The Role of Media in Ensuring Corporate Governance	Importance of Media, Role of media in CG
	Monopoly, Competition and Corporate Governance	The concept logic of Competition, Benefits of Competition to stakeholders, What is a good competition Policy, CCP

Section	Lead Topics	Indicative Syllabus
Section D: 15%	Corporate Governance in Developing and Transition Economies	Problems faced by developing and transitional economies, CG Models, CG Challenges in Developing economies,
	The Corporation in a Global Society	The emergence of CG issues in Pakistan, Efforts to initiate CG in the country, Pioneers in Good Governance Practices, The future of CG in Pakistan

