

南台科技大學 101 學年度第 2 學期課程資訊

| | |
|--------|--|
| 課程名稱 | 公司治理 |
| 課程編碼 | N0M00S01 |
| 系所代碼 | 0N |
| 開課班級 | 碩研財金二甲 碩商管國際二甲 |
| 開課教師 | 周德光 |
| 學分 | 3.0 |
| 時數 | 3 |
| 上課節次地點 | 三 2 3 4 教室 S404 |
| 必選修 | 選修 |
| 課程概述 | <p>This course is cross discipline in essence. Students come into the class with their variant background knowledge, i.e. business strategy, organization, financial market, accounting and business law, and are expected to get a synthesized understanding throughout the class debate and discussion. The three most significant players in the corporate process: shareholders, managers (especially the senior managers) and directors, will be the focuses of discussion. On each of the three focuses, major related issues regarding corporate governance will be touched and followed by a case study.</p> |
| 課程目標 | <p>Corporate governance has a profound impact on the modern capital markets and our capitalism economic system. It is the set of “process, customs, policies, laws, institutions affecting the way a corporation is directed, administered or controlled.”(Wikipedia) On successful completion of this course, students should be able to:</p> <ol style="list-style-type: none"> 1. Have a broad view regarding the major issues of corporate governance. 2. Understand the role, the interests, the authority and the limitation or constrains of, and the complex inter-relationship among, the major players in the corporate process. 3. Analyze and evaluate the mutual influence among business policy, information disclosure, and dynamics of capital markets. |
| 課程大綱 | <p>一.企業與公司治理 二.監督系統與法律規範 監督系統 SEC 沙賓法案 三.董事會與股東 董事會之組成與職責 獨立董監事與審計委員會 四.會計師與審計人員</p> |

| | |
|--------|---|
| | 會計師的商業模式 非審計業務服務之禁止 五.高階經理人 高階經理人薪酬與會計責任 六.投資銀行與證券分析師 |
| 英文大綱 | 1. Corporation & corporate governance 2. Monitoring system & legal requirement Monitoring system SEC Sarbanes-Oxley Act 3. Boards of directors & shareholders Formation and duties of the boards Independent directors and independent audit committee 4. CPA firms & auditors Provision of nonaudit services 5. CEO & high-rank managers Executive certification of of financial statements Executive loans 6. Investment Banks and security analysts |
| 教學方式 | |
| 評量方法 | |
| 指定用書 | |
| 參考書籍 | 1. Robert A. G. Monks & Nell Minow. 2004. Corporate Governance (3rd ed.). N.Y.: Blackwell Publishing. 2. Selected journal articles will be assigned in the class. |
| 先修科目 | |
| 教學資源 | |
| 注意事項 | |
| 全程外語授課 | 1 |
| 授課語言 1 | 英語 |
| 授課語言 2 | |
| 輔導考照 1 | |
| 輔導考照 2 | |