



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Governance & Compliance

2021-2-F7701M096

Learning objectives

Contents

Detailed program

Historical context and evolution of legislation, codes and regulations

Family Business

Generational change and risk factors

Taxation of generational change

The succession

The succession process and corporate restructuring

The inheritance tax and the gift tax

The Directors of listed companies

The system of delegations of management functions

The control bodies

Internal Auditing and Compliance

Independent and non-executive directors

Governance and control in publicly owned companies

The European principles of CG

O.d.v. and the mandatory and voluntary disclosure

Code of Ethics and Law 231/2001

Trust

Family covenant

Rating of governance

Prerequisites

Teaching methods

Assessment methods

The course includes a composite exam test:

- 50% - final exam in oral form.
- 50% - individual and / or group assignments assigned in the classroom and evaluated by the teacher.

Textbooks and Reading Materials

A. Nobolo "Continuità e sistemi di governo economico nelle aziende di produzione a proprietà familiare" Egea 2000;

A.Negri-Clementi “Il sistema delle deleghe di funzioni gestorie” Egea 2013;

D. Salvioni “ Corporate Governance, controllo di gestione e risorse immateriali” Franco Angeli 2004;

J.Macey “ Corporate Governance, promises kept, promise broken” , Princeton Univ.Press, 2008;

Assonime “La Corporate Governance in Italia: autodisciplina, remunerazione e comply-or-explain”, 2017

Semester

2 semester

Teaching language

Italian
