

# 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:

#### **Textbooks and Reading Materials**

• 50% - final exam in oral form.

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

• 50% - individual and / or group assignments assigned in the classroom and evaluated by the teacher.

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