

UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Governance & Compliance

2324-2-F7701M096

Learning objectives

Knowledge and understanding:

Expected learning outcomes

The student must have knowledge and understanding of corporate governance systems. During the course, students are asked to deal with various governance issues, such as how to choose the best administration and control system for the company, how to deal with generational transitions in family businesses, how to make governance bodies work (Council of Directors, Board of Statutory Auditors, etc.) as well as cases and testimonies, through which the students will be able to acquire the necessary knowledge to give effective answers to the emerging governance needs of companies. They will also be able to understand the operating characteristics of corporate governance in many manifestations related to relations with the external environment and economic systems.

? Ability to apply knowledge and understanding:

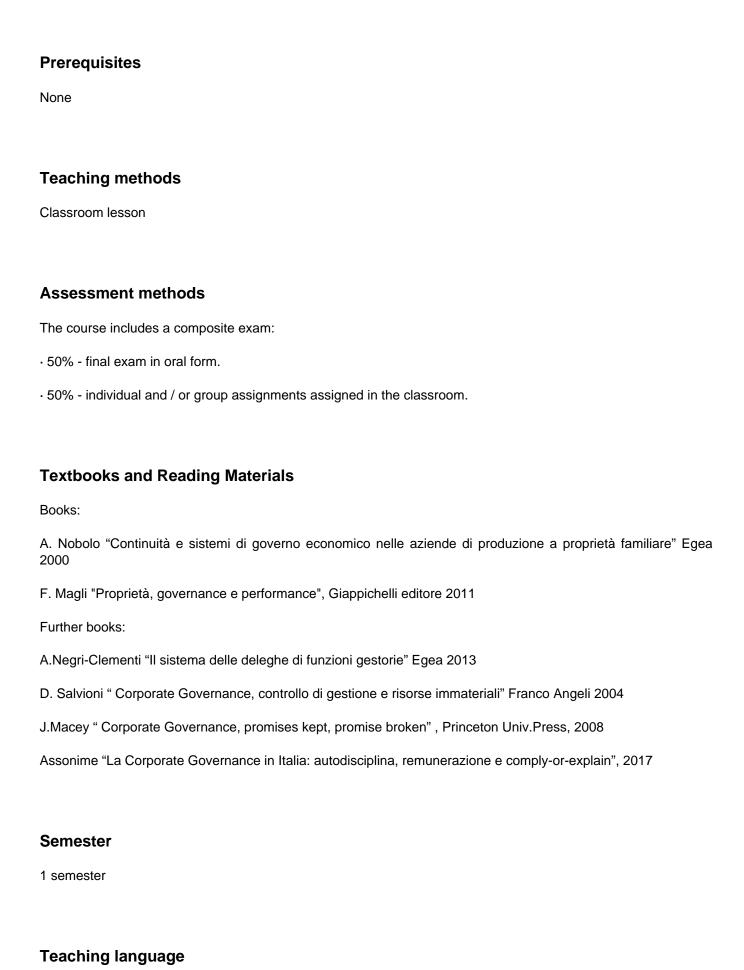
Students should be able to analyze the main economic governance problems of the company and the functioning of the main corporate governance bodies. They will also have to acquire the methods for constructing, analyzing and interpreting the results, such as the implementation of the main corporate communication documents, ie financial statements and half-yearly reports but also voluntary documentation. At the end of the course, students will be asked to apply the theoretical models presented during the lessons to specific concrete cases.

Contents

The program will analyze in particular the difference between ownership and control, the concepts and evolution of corporate governance, the functioning of governance bodies starting from the different legislative models, an analysis of governance models in the world, independent directors, mandatory and voluntary disclosure, rating,

Detailed program

- · Company ownership and control
- Historical context and evolution of legislation, codes and regulations
- Ownership structure
- The separation of ownership and control
- ownership and governance
- corporate governance
- ownership and governance around the world
- Family business
- Key players and corporate culture
- Models of governance structures and purposes of key actors
- Governance and control in companies
- Listed companies: shareholders' meeting, BoD, board of statutory auditors
- Unlisted companies: shareholders' meeting, BoD, board of statutory auditors
- Company with a restricted shareholder base: shareholders' meeting, BoD, board of statutory auditors
- · Liability actions
- The auditing firm, supervisory bodies,
- Code of ethics, Law 231/2001
- Independent, non-executive directors, Lead Independent Directors, Committees
- Compulsory and voluntary information, rating
- Governance and control in publicly held companies
- The generational change and risk factors
- The analysis of the impact of risk factors on the structure of the company, taxation of the passage
- The succession process and corporate restructuring



Italian

Sustainable Development Goals

GENDER EQUALITY | INDUSTRY, INNOVATION AND INFRASTRUCTURE | SUSTAINABLE CITIES AND COMMUNITIES | RESPONSIBLE CONSUMPTION AND PRODUCTION