

Corporate Governance Principles & Best Practices

Vienna (Austria)

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UK Training

PARTNER



Corporate Governance Principles & Best Practices

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Introduction

Corporate governance is a key topic that has recently started attracting more attention in business schools and among legislatures, with this trend only increasing. While there are different models for corporate governance, all of them aim at organizing the relation between the company and stakeholders. Governance models start with Shareholder Wealth Maximization SWM that stresses owners' rights, as applied mainly in the US and UK. Other methods of governance, applied in Germany or Japan, for example, bring other stakeholders, such as the workforce and bankers strongly into play. In addition to these models, this course also covers the reasons why board members may be one tier or two tiers and include discussions about board structure, committees, their functions and duties, the audit committee, and the appointment and remuneration committee. Other topics discussed are the role of the chairman and the effect of institutional investors.

Course Objectives

- List the essential fundamentals and significance of corporate governance.
- Analyze corporate governance models and suggest improvements.
- Assess the ethical and policy considerations underpinning shareholders, Board of Directors BOD, auditors, senior management, and executives.
- Decide on the corporate governance structure that is best suitable for the business model.
- Deploy corporate governance best practices.
- Apply disclosures and transparency requirements issued by IFRS and other authorities.

Course Outlines

Day 1

Overview of Corporate Governance CG

- Definition of corporate governance.
- The scope of corporate governance.
- Essential corporate governance principles.
- The macro governance picture.
- Philosophies affecting corporate governance.
- CG code of conduct and global principles.

Day 2

Models and mechanism of CG

- The Shareholder Wealth Maximization SWM model.



- The Corporate Wealth Maximization CWM model.
- International models of corporate governance.
- The board of directors.
- The audit committee.
- Environment for corporate control.

Day 3

Stakeholders in corporate governance

- Stakeholders.
- Shareholders rights.
- Different types of directors.
- Directors' duties and rights.
- Role of chairman and corporate officers.
- Internal auditors and external auditors.
- Institutional investors and minority stakeholders.
- Organization for Economic Cooperation and Development OECD view on stakeholders.
- Deloitte governance framework.
- KPMG professional judgment process.
- Risk-based decision making.
- CG failure effects.
- The efficient board.

Day 4

Functions and structures of corporate governance

- Starting from the board of directors.
- Alternative board structures.
- Unitary and two-tier board models.
- Independence of the board.
- Selection, remuneration, and evaluation of the board.
- Analyzing the current company's CG system.
- Planning and organizing CG objectives and resources.
- Communicating and implementing CG principles.

Day 5

Practical corporate governance best practices

- International Corporate Governance Network ICGN.
- OECD corporate governance principles.

Disclosure and transparency

- Financial and operating results versus company objectives.
- Remuneration policy for board members and key executives.
- Related party transactions.
- Timely, accurate, and cost-efficient access to information by users.



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