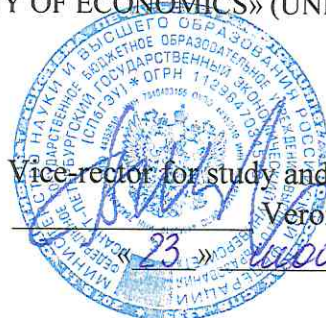


MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

Federal State Budgetary Educational Institution of Higher Education
«SAINT-PETERSBURG STATE UNIVERSITY OF ECONOMICS» (UNECON)



APPROVED:
Vice-rector for study and methodical work
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23.06.2022

***Комплаенс в системе корпоративного управления / Compliance in
the corporate governance system***

Syllabus of the course

Specialty *38.04.02 Management*
Specialization *International Business Administration*
Level of higher education *Master's Degree*
Form of training *Full-time*
Year of enrolment *2022*
Authored by:
Associate Professor, PhD, Olga.S.Bobrova

Total number of hours	108	Form of final attestation: Test: semester 3
incl:		
contact work	28	
self-study	80	
practical training	0	
control hours	0	

Hours distribution:

Semester:	3
Type of classes	Hours
Contact hours	16
Practical training	12
Laboratory work	
Total contact hours	28
Self-study	80
Control hours	0
Total academic hours	108
Total credits	3

Saint-Petersburg
2022

CONTENTS

1. LEARNING OBJECTIVES	3
2. COURSE PLACE IN THE PROGRAMME STRUCTURE.....	3
3. EXPECTED LEARNING OUTCOMES	3
4. COURSE STRUCTURE AND CONTENT	3
5. TEACHING AND LEARNING TOOLS OF THE COURSE.....	4
5.1 Recommended literature	4
5.2 List of software (including national production).....	5
5.3 List of reference systems and modern professional databases.....	5
6. TECHNICAL FACILITIES.....	5
7. METHODOLOGICAL GUIDELINES FOR STUDENTS	6
8. SPECIFICATIONS FOR TEACHING DISABLED PERSONS	7
ASSESSMENT RESOURCES	
1.1 Control tasks and assignments for interim attestation	8
1.2 Topics for written task.....	8
1.3 Interim checkpoints.....	8
1.4 Other assessment objects	8
1.5 Self-study.....	8
1.6 Grading scale	8

1. LEARNING OBJECTIVES

Objective:	To develop professional competencies in the implementation of compliance management in the management of corporate structures.
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2. COURSE PLACE IN THE PROGRAMME STRUCTURE

The discipline B1.V.DV Compliance in the corporate governance system is part of Block 1.

3. EXPECTED LEARNING OUTCOMES

Code and name of graduate competence	Code and name of the competence achievement indicator	Expected learning outcomes
PC-3 – Coordinates the activities of structural units for the organization and implementation of internal control	PC-3.2. – Capable of developing regulations and procedures of internal control and budget execution	<p>To know: the socio-economic essence, principles and objectives of corporate governance; models for organising internal control in corporations; the need to introduce compliance systems; current trends in corporate governance and compliance development in the Russian economy and international environment</p> <p>To be able to: justify the choice of resolving conflicts over the exercise of control functions; create conditions for disseminating the principles of corporate governance within the organisation; implement compliance control practices; develop corporate regulations and procedures for internal control and budget execution within the organisation</p> <p>To master: modern human resource management techniques and methods for dealing with conflict situations (including intercultural environments) in shaping internal communications, including internal audits; modern techniques for effectively influencing individual and group behaviour in an organisation; methods for shaping and maintaining an ethical climate in an organisation; business communication skills</p>

4. COURSE STRUCTURE AND CONTENT

Code and name of the topics	Course content	Academic hours			
		Contact work			Self-study
		Lectures	Practices	Workshops	
Topic 1. General	The essence of corporate governance. A corporation	4	4		12

characteristics of corporate governance systems. Principal-agent.	and its basic attributes. Corporate relations and their regulation. Joint stock company, public companies. Characteristics of basic models of corporate governance. The Board of Directors and top management in corporate governance. The Board of Directors: nature, objectives and functions. Notion of an "independent director". Evaluation of the board of directors. Top management of the corporation (Management Board, Executive Board, General Director): concept, functions and purpose. Principle of separation of ownership and management. Principal-agent concept.				
Topic 2. The concept of compliance and internal control.	Development and adoption of management decisions in integrated corporate structures. Organisation of corporate financial management, financial and internal controls. The concept and necessity of compliance in corporations. Introduction of a compliance service in companies. Delineation of the powers of compliance and internal control.	4	4		14
Topic 3. A corporation's risk management system. The COSO concept.	Risk classification. Corporate information systems. Digitalisation of compliance. COSO "Enterprise Risk Management. Integration with strategy and performance" (2017). Bank of Russia Recommendations on Corporate Risk Management.	4	4		12
Topic 4. Risk management and compliance response to risks. Company Code of Ethics.	The organisation of risk management in a corporation. The role of the compliance function. Purpose and form of codes of ethics. Code of ethics: structure, operation mechanism, implementation of ethical compliance. Ethics committees.	2	4		14
Topic 5. Types of compliance in a modern corporation.	Types of compliance: anti-corruption, sanctions, antitrust, environmental, labour, conflict of interest, personal data and insider information compliance, etc.	2	4		14
Topic 6. Compliance in the ESG concept.	Environmental, social and governance performance of ESG corporations. Non-financial and uniform corporate reporting. The role of compliance and internal control in good corporate governance.	2	4		14
Control hours:					0
Total hours:		16	12	0	80

5. TEACHING AND LEARNING TOOLS OF THE COURSE

5.1 Recommended literature

Bibliographic description of the publication (author, title, type, place and year of publication, number of pages)	Digital resources
Corporate governance: textbook for universities / S.A. Orekhov [etc.]; under general ed. by S.A. Orekhov. - Moscow: Publishing house Yurait, 2022. - 312 c. - (Higher education).	https://urait.ru/bcode/492816
Shapkin, A. S. Theory of risk and modeling of risk situations: a textbook for bachelors / A. S. Shapkin, V. A. Shapkin. - 7th ed. - Moscow: Publishing and Trade Corporation "Dashkov and Co",	https://znanium.com/read?id=358275

2019. - 880 p.	
Management of investment projects under risk and uncertainty: a textbook for universities / L. G. Matveeva, A. Yu. Nikitaeva, O. A. Chernova, E. F. Shchipanov. - Moscow: Yurayt Publishing House, 2021. - 298 p.	https://urait.ru/bcode/471579

5.2 List of software (including national production)

- 7-Zip
- Microsoft Office Professional
- Microsoft Windows Professional
- Alt Linux
- Financial analysis: Prof + Business valuation
- ConsultantPlus

5.3 List of reference systems and modern professional databases

№	Name of reference systems and professional databases
1.	Digital library Grebennikon.ru – www.grebennikon.ru
2.	Science Digital Library eLIBRARY – www.elibrary.ru
3.	Science Digital Library КиберЛенинка – www.cyberleninka.ru
4.	Database ПОЛПРЕД Справочники – www.polpred.com
5.	Database OECD Books, Papers & Statistics on the platform OECD iLibrary www.oecd-ilibrary.org
6.	Legal reference system КонсультантПлюс (installed resource UNECON or www.consultant.ru)
7.	Legal reference system «ГАРАНТ» (installed resource UNECON or www.garant.ru)
8.	Information and referral system «Кодекс» (installed resource UNECON or www.kodeks.ru)
9.	Digital library system BOOK.ru - www.book.ru
10.	Digital library system ЭБС ЮРАЙТ – www.urait.ru
11.	Digital library system ЗНАНИУМ (ZNANIUM) – www.znanium.com
12.	Digital library UNECON – opac.unecon.ru

6. TECHNICAL FACILITIES

There are special rooms for lectures, seminars, coursework, group and individual consultations, current and interim assessments, as well as rooms for self-study.

The premises are equipped with equipment and teaching aids.

The rooms for students' independent work are equipped with computers with Internet connection and access to the university's electronic learning environment.

Name of classroom	Classroom location
Classroom 2062 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Special furniture and equipment:	191023, St. Petersburg, Griboedova canal, 30-

Educational furniture for 56 seats, teacher's workplace, chalk board (one section) - 1 pc, chair - 1 pc, desk - 1 pc, chair - 2 pcs, Intel Core i3-2100 CPU @ 3.10GHz/4/500 Acer V193 computer - 1 pc, Panasonic PT-VX610E multimedia projector - 1 pc, Optoma EX-632 multimedia projector - 1 pc, DRAPER TARGA 221x295 screen - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	32, lit. A, B, P
Classroom 2026 Computer class (for practical classes, course design (coursework) with the use of computer technology). Special furniture and equipment: Educational furniture for 25 seats, teacher's workplace (table - 2 pcs., chair - 1 pc.), 3 section marker board - 1 pc, Rack hanger - 2 pcs, iso chair - 9 pcs, blinds - 2 pcs, Computer pentium x2 g3250 /8Gb/500gb/ philips 21.5') - 1 pc, Computer Intel X2 G3420/8 Gb/500 HDD/PHILIPS 200V4- 23 pcs, Laptop HP 250 G6 1WY58EA -2 pcs, Multimedia projector Optoma x400 - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2070 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Special furniture and equipment: Educational furniture for 54 seats, a teacher's workplace, whiteboard - 1 pc, desk - 1 pc, chair - 1 pc, computer Intel i3-2100 2.4 Ghz/500/4/Acer V193 19" - 1 pc, Interactive projector Epson-EB-455Wi - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P

7. METHODOLOGICAL GUIDELINES FOR STUDENTS

The following documents should be made available to the trainee before the start of the course:

- training and methodological documentation;
- local normative acts regulating the main issues of the organisation and implementation of educational activities, including those regulating the procedure for current monitoring and interim assessment of students;
- the schedule of consultations of the teaching staff.

The level and depth of mastering the discipline is determined by the active and systematic work of students in lectures, seminars, independent work, including in terms of identifying the most significant and relevant problems for further study. A special condition for qualitative mastering of the discipline is an effective organisation of work, which allows distributing the academic workload evenly in accordance with the schedule of the educational process.

When preparing for classes, students have the opportunity to attend consultations with the staff of UNECON according to the timetable set out in the schedule of consultations.

The students' in- and out-of-classroom work should aim to form:

- the fundamentals of the learner's world view and scientific understanding;
- basic knowledge relevant to the training area and the declared professional field, forming the target and professional basis for training;

- professional competences oriented towards the needs of the labour market;
- an individual trajectory by mastering a unique set of professional competences that complement the learner's competence model, through a focus on specific professional specialised areas of knowledge defined by labour market representatives;
- meta-skills for learners, such as teamwork and leadership, data analysis, digital skills, project design and implementation, intercultural interaction.

8. SPECIFICATIONS FOR TEACHING DISABLED PERSONS

Students with disabilities, if necessary, are taught on the basis of an adapted work programme using special teaching methods and didactic materials that take into account the particularities of their psychophysical development, individual capacities and health status.

In order for disabled persons and persons with disabilities to master the curriculum, the University shall ensure that:

- for the visually impaired and visually impaired: availability of information on the timetable in accessible places and adapted forms for learners who are blind or visually impaired; presence of an assistant to assist the learner as needed; production of alternative formats of teaching materials (large print or audio files);
- for the hearing-impaired and hearing-impaired: adequate sound reproduction of information;
- for persons with disabilities and persons with mobility impairments: the possibility of unimpeded access for students to classrooms, restrooms and other areas of the department, as well as their stay in these areas.

Learners with disabilities and persons with disabilities are provided with printed and/or electronic educational resources in forms adapted to their disabilities. The education of students with disabilities may be organised with other students or in separate groups or organisations.

ASSESSMENT RESOURCES

1.1 Control tasks and assignments for interim attestation

Is not provided by the work programme of the discipline.

1.2 Topics for written task

Is not provided by the work programme of the discipline.

1.3 Interim checkpoints

Number	Type	Method of conduct	Topic number
1	Test	by technical means and information systems	1-3
2	Case	written	4-6
3	Monitoring	oral	1-6

1.4 Other assessment objects

Is not provided by the work programme of the discipline.

1.5 Self-study

Name of self-study	Topic number
Preparation of communications and reports	1-6

1.6 Grading scale

Scales of assessment and procedures for assessing learning outcomes of the discipline are regulated by the Regulations on the current control of progress and interim attestation of students in higher education programmes and the Regulations on the scoring and rating system.

A grading and rating system is used to assess the learning outcomes of the discipline:

The final control of the discipline is an examination (or a differentiated test), the final grade being formed in accordance with the scale given in the table below:

Points	Grade
<55	failed
>=55	passed

Grading scale

2 (points to 54)	Demonstrates a lack of understanding of the problem. Many of the requirements of the assignment are not met. An initial perception of the material is demonstrated. The work is incomplete and/or plagiarised.
3 (points 55-69)	Demonstrates a partial understanding of the problem. Most of the requirements of the task have been met. Mastery of the elements of the assigned material. The material is mostly clear and coherent.
4 (points 70-84)	Demonstrates considerable understanding of the issue by the discipline. All requirements of the assignment are fulfilled. The content of the completed tasks is disclosed and examined from different perspectives.
5 (points 85-100)	Demonstrates full understanding of the problem. All requirements of the assignment are fulfilled. Demonstrates proficiency in the discipline. The completed assignments are holistic, complete, structured, present different points of view and demonstrate creativity.