



Program Studi Magister Akuntansi Fakultas Ekonomi Universitas Widyatama

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SILABUS/SAP	Tgl. Revisi : -	Kode Dok.: FRM-01

SILABUS/SAP MATA KULIAH CORPORATE GOVERNANCE AND CONTROL 3 SKS

Deskripsi dan tujuan mata kuliah

Metodologi pengajaran

Student Centre Learning (SCL), Konstruktivistik.

Kehadiran

Peserta didik diharapkan selalu menghadiri perkuliahan dan diwajibkan untuk hadir minimal 75% atau 11 kali dari 14 kali pertemuan. Apabila peserta didik kehadirannya kurang dari 75% (11 pertemuan) maka tidak diperkenankan untuk mengikuti Ujian Akhir Semester (UAS).

Bahan Bacaan

- 1. George S. Dallas, Governance and Risk: An Analytical Handbook for Investor, Managers, Directors & Stakeholders, Standard & Poor's Governance Services, McGraw-Hill.
- 2. Paul U. Ali and Greg N. Gregoriou, International Corporate Governance After Sarbanes-Oxley, John Wiley & Sons, Ic., 2006
- 3. Kevin Keasey, Steve Thompson, Mike Wright, Corporate Governance Accountability, Enterprise and International Comparisons, John, wiley & Sons, Ltd., 2005
- 4. Komite Nasional Kebijakan Governance, Pedoman Good Corporate Governance Indonesia 2006

Evaluasi Hasil Belajar

- Diskusi dan Partisipasi 10%
- Penyelesaian dan Presentasi Kasus 20%
- Makalah Individual/Kelompok 20%
- Ujian Tengah Semester 25%
- Ujian Akhir Semester 25%

Jadwal Pertemuan

Perkuliahan terdiri dari 16 kali pertemuan termasuk UTS dan UAS dengan durasi waktu 50 menit/SKS.

No	Pokok Bahasan		Sub. Pokok Bahasan	Daftar Pustaka
1	Framework	of	The Ethics of Corporate Governance: What Would the Political	Buku 2 ch 1
	Corporate		Philosophers Say?	
	Governance		Theory of solow in a corporate content	
			 Theory of kant in an environment context 	
			 Theory of rawls in an environmental context 	
			• Toward an integration and an emerging governance ethic	
	Corporate Governance as a Process-Oriented Approach		Corporate Governance as a Process-Oriented Approach to	Buku 2 ch 4
			Socially Responsible Organizations	
			 Process-oriented corporate governance 	
			Corporate level processes	





1			
		Strategic planning	
		Financial reporting	
		Controlling	
		Public relation	
		Integrative role of corporate governance in organizations	
2	Corporate	Corporate Governance as a Risk Factor.	Buku 1 ch 1.
	Governance as a Risk	Agency Theory	
	Factor.	Developments in the corporate governance debate	
		• Top down policy reforms and bottom up market driven	
		solutions	
		Development of governance analysis criteria and rating	
		systemsgovernance as a risk factor	
		Composite measures in research	Dului 2 ah 21
		Contract Negotiation and Internal Regulation Mechanism in a	Buku 2 ch 21
		Firm	
		Self-regulation in traditional incentive contracts	
		Self limitation and implicit contracts	
3	Methodological	Methodological Overview: Perspective of an External Analyst.	Buku 1 ch 2, 3.
	Overview:	Ownership Structure and External Influence	
	Perspective of an	Basic definitions	
	External Analyst.	Criteria framework	
		Analytical process	
		Other problems of governance analysis	
		Governance in credit analysis	Buku 2 ch 19
		Family ownership and Corporate Governance	
		The importance of family ownership The unitial formulations are service the influence of families	
		Theoritical foundations concerning the influence of families on firm value	
		 Empirical evidence concerning the relationship between 	
		family ownership and firm value	
4	Shareholders Rights	Shareholders Rights and Stakeholder Relations.	Buku 1 ch 4, 5.
-	and Stakeholder	Transparency, Disclosure, and Audit	build i ch 4, 5.
	Relations.	 Voting and shareholder meeting procedures 	
		 Ownership and financial rights 	
		Takeover defences	
		 Relations with nonfinancial stakeholders 	
		 Background and current issues 	
		Empirical evidence	
		 Issues in tranparency and disclosure 	
		Issuer's Liability for Financial Information as an Instrument of	Buku 2 ch 9
		Corporate Governance Enforcement	
		Regulation	
		Enforcement	
		The powerless investors	
		Empowering investors	
		Creating a balanced litigation environment	
5	Board Structure and	Board Structure and Effectiveness	Buku 1 ch 6.
	Effectiveness	Structural issues	
		Definitions of roles	
		Engagement, diversity, and teamwork	
		Global differences	
		Independence	





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Pedoman Praktis Penerapan GCG			·	
Undang-Undang tentang Perseroan Terbatas.				
7Core EarningsCore EarningsBuku 1 ch 9	7	Core Earnings		Buku 1 ch 9
The bull market and thereafter				
 Operating earnings, pro forma earnings, and old-fashioned 			Operating earnings, pro forma earnings, and old-fashioned	
GAAP			GAAP	
Standard & Poor's Core Earnings			Standard & Poor's Core Earnings	
Big Three Adjustment			Big Three Adjustment	
Accounting Governance Issues Outside the United States:			Accounting Governance Issues Outside the United States:	
IASB versus FASB			IASB versus FASB	
The Investment community's responses to Standard &			The Investment community's responses to Standard &	





		Poor's Core Earnings	
		UJIAN TENGAH SEMESTER	
			1
8	Social and	Social and Environmental Reporting	Buku 1 ch 10.
	Environmental	Pressures waves	
	Reporting	A decade of progress	
		Global reporting initiative	
		The financial analyst	
		And finally governance	
9	Sustainable	Sustainable Development	Buku 1 ch 11.
	Development	The sustainability and corporate governance agendas	
		converge	
		• The way forward: sustainability, corporate governance, and	
		intangible value	
10	Directors' and	Directors' and Officers' Insurance and Corporate Governance	Buku 1 ch 12
	Officers' Insurance	Risk	
	and Corporate	Development of the D&O market	
	Governance Risk	Class action suits	
		D&O insurance market	
		Corporate Governance and D& O insurance	Buku 2 ch 10
		Investing in Death/Speculating on Mortality: Some Thoughts on	Buku 2 Ch 10
		Life Insurance Securitization	
		Life insurance securitzation	
		Ethical concerns	
		Insurable interests	
11	Managed Fund	Managed Fund Governance	Buku 1 ch 13
	Governance	Governance of collective investment schemes	
		Risk to individual investors	
		Different risk to various classes of investors	
		Alternate forms of safeguarding CIS investors	
		Different authority levels for independent directors	
		CIS directors and personal liability	
		CIS impact on governance of corporations	Buku 2 ch 6
		Improving the Corporate Governance of Hedge Funds	BUKU Z CH O
		Literature review	
		Agency theory	
		Performane fees	
		Better regulation of hedge funds	
		Is corporate governance necessary for hedge funds?	
12	Topik Khusus	Topik Khusus	Buku 1 ch 16
		Anglo-American Governance: The "Outsider" System	
		United States	
		United Kingdom	
		Similarities and differences	
13	Topik Khusus	Topik Khusus	Buku 1 ch 17
		Continental Europe and Japan: The "Outsider" System	
		European Union	
		France	
		Germany	
		• Japan	
14	Topik Khusus	Topik Khusus	Buku 3 ch 16
		Ownership and Control of Chinese Public Corporations: A State-	





Total compensation including longterm incentive Compensation components in detaildisclosure of options' value UJIAN AKHIR SEMESTER		 Overview of the Chinese corporate governance system Ultimate ownership, intermediate shareholding classes, and their relation to corporate performance The evolution of ownership and control and its determintants CEO Compensation in Australia's Largest Companies Fixed compensation
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Disahkan oleh :	Diperiksa oleh :	Disusun oleh :	
Dekan Fakultas Ekonomi	Ketua Program Magister Akuntansi	Dosen Pembina	Dosen Pembina
lal-	-karhios-		
Dr. H. Islahuzzaman, S.E., M.Si., Ak	Prof. Dr. H. Karhi N Sardjudin, M.M., Ak.	Dr. H. Ibnu Rahman, S.E., MM., M.Si., Ak. CA	Dr. Silviana, S.E., M.Si., Ak. CA