

Program Studi Magister Akuntansi
 Fakultas Ekonomi Universitas Widyatama



		<ul style="list-style-type: none"> • Chairman roles <p>Assessing the Effectiveness of Boards of Directors and Individual Directors</p> <ul style="list-style-type: none"> • Type of governance assessments • The rationale for assessing board and individual director effectiveness • When a board of directors should proceed with the assessment process • Who should lead the assessment of the board of directors and committees of the board? • Criteria for assessing board and committee effectiveness and contribution • Methods in conducting governance assessments • The information produced by the governance assessment • director concerns with governance assessment confidentiality versus shareholders disclosure • Acting on the results of the governance assessment • The nonperforming chair of the board • The nonperforming director • Linking individual director assessment and continued service on the board • Frequency of governance assessments 	Buku 2 ch 23
6.	Country Influences on Individual Company Governance.	<p>Country Influences on Individual Company Governance.</p> <p>The Legal Environment of Corporate Governance</p> <ul style="list-style-type: none"> • Patterns of ownership and control • Underlying determinants of country governance environments • Country influences on individual company governance • Country governance environment: basic criteria and analytical approach • An overview of legal landscape • The law of corporate governance • Critical areas in corporate governance • Enforcement mechanism <p>Pedoman Umum Good Corporate Governance Indonesia</p> <ul style="list-style-type: none"> • Penciptaan situasi kondusif untuk GCG • Asas GCG • Etika Bisnis dan Pedoman Perilaku • Organ perusahaan • Pemegang saham • Pemangku kepentingan • Pernyataan tentang penerapan pedoman GCG • Pedoman Praktis Penerapan GCG <p>Undang-Undang tentang Perseroan Terbatas.</p>	<p>Buku 1 ch 7, 8.</p> <p>Referensi 4</p>
7	Core Earnings	<p>Core Earnings</p> <ul style="list-style-type: none"> • The bull market and thereafter • Operating earnings, pro forma earnings, and old-fashioned GAAP • Standard & Poor's Core Earnings • Big Three Adjustment • Accounting Governance Issues Outside the United States: IASB versus FASB • The Investment community's responses to Standard & 	Buku 1 ch 9

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		Poor's Core Earnings	
UJIAN TENGAH SEMESTER			
8	Social and Environmental Reporting	Social and Environmental Reporting <ul style="list-style-type: none"> • Pressures waves • A decade of progress • Global reporting initiative • The financial analyst • And finally governance 	Buku 1 ch 10.
9	Sustainable Development	Sustainable Development <ul style="list-style-type: none"> • The sustainability and corporate governance agendas converge • The way forward: sustainability, corporate governance, and intangible value 	Buku 1 ch 11.
10	Directors' and Officers' Insurance and Corporate Governance Risk	Directors' and Officers' Insurance and Corporate Governance Risk <ul style="list-style-type: none"> • Development of the D&O market • Class action suits • D&O insurance market • Corporate Governance and D& O insurance Investing in Death/Speculating on Mortality: Some Thoughts on Life Insurance Securitization <ul style="list-style-type: none"> • Life insurance securitization • Ethical concerns • Insurable interests 	Buku 1 ch 12 Buku 2 ch 10
11	Managed Fund Governance	Managed Fund Governance <ul style="list-style-type: none"> • 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 Improving the Corporate Governance of Hedge Funds <ul style="list-style-type: none"> • Literature review • Agency theory • Performane fees • Better regulation of hedge funds • Is corporate governance necessary for hedge funds? 	Buku 1 ch 13 Buku 2 ch 6
12	Topik Khusus	Topik Khusus Anglo-American Governance: The "Outsider" System <ul style="list-style-type: none"> • United States • United Kingdom • Similarities and differences 	Buku 1 ch 16
13	Topik Khusus	Topik Khusus Continental Europe and Japan: The "Outsider" System <ul style="list-style-type: none"> • European Union • France • Germany • Japan 	Buku 1 ch 17
14	Topik Khusus	Topik Khusus Ownership and Control of Chinese Public Corporations: A State-	Buku 3 ch 16

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		<p>dominated Corporate Governance System</p> <ul style="list-style-type: none"> • 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 determinants <p>CEO Compensation in Australia's Largest Companies</p> <ul style="list-style-type: none"> • Fixed compensation • Shortterm incentive • Total compensation excluding longterm incentive • Total compensation including longterm incentive • Compensation components in detail disclosure of options' value 	Buku 2 ch 15
UJIAN AKHIR SEMESTER			

Disahkan oleh :	Diperiksa oleh :	Disusun oleh :	
Dekan Fakultas Ekonomi	Ketua Program Magister Akuntansi	Dosen Pembina	Dosen Pembina
			
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