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Connecting Minds. Transforming Futures.

CORPORATE GOVERNANCE AND ETHICS

A Practical Boardroom and Professional Handbook

FIRST EDITION · 2026

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This book is designed for professional learning in corporate governance and ethics. Laws, regulations, governance codes and professional standards change over time; readers should consult the current applicable requirements when advising a real organisation.

Preface

Corporate governance is the disciplined exercise of authority, accountability and judgement. Ethics gives that exercise of power its moral direction. This book brings the two together through boardroom practice, governance structures, theories, risk oversight, stakeholder responsibility, ethical decision-making, compliance and contemporary issues.

The chapters are deliberately cumulative. The early chapters establish the foundations, theories and board models. The middle chapters move into board roles, effectiveness, internal governance documents, risk and ESG. The later chapters examine ethical behaviour, compliance and contemporary challenges such as digital governance, cyber risk and artificial intelligence. Throughout, the emphasis is on moving from a principle to an applied governance response.

The book is written for learners, governance professionals, directors, managers and readers who need a practical framework for diagnosing governance problems and formulating defensible recommendations. Definitions matter, but professional value comes from being able to recognise the issue, identify the responsible actor, select an appropriate safeguard and determine what evidence should demonstrate that the action has been implemented.

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How to Use This Book

Read for structure first

Begin each chapter with the overview and learning outcomes. Understand the architecture of the topic before memorising detail.

Use the tables comparatively

Comparison tables are designed to separate concepts that are easily confused, such as governance and management, risk appetite and tolerance, internal and external audit, or disclosure and transparency.

Practise application

Worked responses and cases show how to move from a governance principle to analysis, recommendation, ownership and follow-up.

Use the recap sections actively

Close the book and attempt the recap or knowledge-check prompts from memory. Retrieval is more useful than passive rereading.

Keep the board-management boundary clear

In every governance problem, distinguish the board role in direction and oversight from management responsibility for implementation.

Update legal references

Where a real organisation is concerned, use the current applicable law, regulation, code and professional standard rather than relying on a static publication date.

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Book Structure and Learning Journey

Chapter	Focus
1	Foundations of Corporate Governance and Ethics
2	Theories of Corporate Governance and Ethics
3	Board Governance Models
4	The Board of Directors: Appointments, Roles and Responsibilities
5	Board Effectiveness and Internal Corporate Documents
6	Governance of Risk and Assurance
7	Environmental, Social and Corporate Governance (ESG)
8	Ethical Behaviour I: Foundations, Culture and Dilemmas
9	Ethical Behaviour II: Integrity, Transparency and Emerging Ethical Risks
10	Compliance with Laws and Regulations
11	Contemporary Governance Issues and Integrated Case Studies

LEARNING DESIGN. The chapters are cumulative. Later cases intentionally require concepts from earlier chapters, because real governance problems rarely stay inside one topic boundary.

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Professional Application and Assessment Guide

Command words indicate the depth of response required. Strong answers make each point visible, connect it to governance consequences and apply the facts when a scenario is provided.

Command	What it requires	Strong response habit
List / State / Identify / Outline	Supply distinct relevant points; explanation should be brief unless needed to distinguish the point.	Make each point clearly distinguishable.
Explain	State the point and show how or why it matters.	Point + reason or mechanism + governance consequence.
Analyse	Break the issue into components, relationships, causes, effects or implications.	Use the facts and show what the issue means for oversight, accountability or stakeholders.
Discuss	Develop the issue using conditions, perspectives, benefits, risks or limitations.	Give balanced, separate arguments rather than a descriptive list.
Evaluate / Assess	Apply criteria, weigh strengths and weaknesses and reach a justified judgement.	State the criteria, evidence and conclusion.
Recommend / Advise	Propose practical action and justify why it fits the circumstances.	Name the action, responsible actor, safeguard and follow-up evidence.
Distinguish	Show clear differences using consistent bases of comparison.	Use paired contrasts rather than two unrelated definitions.

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