

OBE based Teaching Lesson Plan 2019-20

Program: BCom Professional

Course Name: Governance, Risk and Ethics

Course Code: C4 15MC402

Semester: IV

Lecture hours: 60

Faculty in-charge: Ms Natya Bopann

Course Outcome No.	Course Outcomes	T level Indicator
1	Explain Corporate Governance and its implications and function in the effective management and control of organizations and of the resources for which they are accountable.	T2
2	Justify the role of professional accountant in the design of internal control, Audit and compliance in accordance with Corporate governance.	T5
3	Illustrate the steps involved in the identification, assessment and measurement of risk in the context of Risk management process.	T3
4	Evaluate the role of the accountant in controlling and mitigating risk from the perspectives of governance.	T5
5	Examine the applicability and implications of ethical theories and code of conduct in resolving Professional, Social and Environmental issues from the perspectives of Corporate governance ethics.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Governance and Responsibility: The scope of governance – Agency relationships and theories – The board of directors – Board committees – Directors’ remuneration – Different approaches to corporate governance – Corporate governance and corporate social responsibility – Governance: reporting and disclosure – Public sectors governance.	CO1	12	Discussion on various Scandals.	Lecture and Interaction	Discussion, Questions & Answers	T2
Module 2: Internal Control and Review: Management control systems in corporate governance – Internal control, audit and compliance in corporate governance – Internal control and reporting – Management information in audit and internal control.	CO2	10	Discussion on Loopholes in ineffective management control techniques and effective Internal control techniques.	Lecture and Interaction and PPT	Case study analysis and discussion	T5
Module 3: Identifying and Assessing Risk: Risk and the risk management process – Categories of risk –	CO3	11	Video on introduction to various kinds of Risks that organisations	Lecture and Interaction and PPT	Analysis on the various kinds of risks and Discussions on case	T3

identification, assessment and measurement of risk.			face. Discussion on recent examples on the downfall of certain companies which were unable to forecast risk.		study and Tips to tackle P1 paper	
Module 4: Controlling Risk: Targeting and monitoring risk – Methods of controlling and reducing risk – Risk avoidance, retention and modelling.	CO4	12	Introduction with Examples of companies that sustained Risk and excelled in the market and those which couldn't face Risk effectively	Lecture and Interaction and PPT	Assignment on Companies that sustained and couldn't sustain risk in the market. Analysis of Case study with ref to ACCA P1 paper	T5
Module 5: Professional Values, Ethics and Social Responsibility: Ethical theories – Different approaches to ethics and social responsibility – Professions and the public interest – Professional practice and codes of ethics – Conflicts of interest and the consequences of unethical behavior – Ethical characteristics of professionalism – Social and environmental issues in the conduct of business and of ethical	CO5	15	Discussion on Advertisement and Initiatives of various Organisations on Ethical and CSR activities.	Lecture and Interaction and PPT	Assignments on understanding the strategies of Corporate in achieving both social and Economic objectives. Analysis of Case study with ref to ACCA P1 paper.	T4

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Continuous Internal Assessment –

Sl.No	Nature of CIA Evaluation	Probable Dates
CIA1	Online assignment on Case study analysis through ERP	02.12.2019 to 08.12.2019
CIA2	Power point presentation in class on various Indian and International Scandals and the outcome – Group assignment	19.02.2020 to 23.02.2020

Books for Reference:

- *ACCA STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS.*
- *S K Mandal: Ethics & Corporate, Tata McGraw Hill Education*
- *S K Bhatia: Business Ethics & Managerial Values, Deep & Deep Publication*
- *Triechmann Hoyt Sommer: Risk Management & Insurance, South-Western Cengage Learning.*
- *Harrington Niehaus: Risk Management & Insurance, Tata McGraw Hill Education.*

Approved by: