

ACCT 7384 - COURSE SYLLABUS - NEELY



<u>YEAR COURSE OFFERED:</u>	2023
<u>SEMESTER COURSE OFFERED:</u>	Spring
<u>CLASS DAY & TIME:</u>	Saturday's 9 AM – 12 PM
<u>DEPARTMENT:</u>	ACCOUNTANCY AND TAXATION
<u>COURSE & SECTION NUMBERS:</u>	ACCT 7384 (25251) / 5379 (25257) / 4379 (25003)
<u>ROOM:</u>	Online – Teams / Zoom
<u>NAME OF COURSE:</u>	ENTERPRISE RISK MANAGEMENT
<u>NAME OF INSTRUCTOR:</u>	Greg Neely, CIA Office: Currently Virtually on Teams E-Mail: gwneely@Cougarnet.uh.edu Cell: 832-370-2397 Office Hours: Teams - By appointment only

Professor's Guidelines for Synchronous Learning Success

- Promptness in connecting to the on-line class at the appropriate time
- Camera must remain active the entire time of the class for attendance purposes; student's face must be in view indicating participating
- Discussion is necessary for the class to succeed and for your learning
- Assignments must be typed and turned in using the proper format and file naming convention provided by the professor; Turnitin will be used for submitting ALL assignments and files
- All email communication will be sent to the students UH Cougarnet e-mail account
- Admin assignments (no grade; evals, feedback forms, info sheets, etc.) not submitted to Turnitin by due date will lose 10 points on a designated assignment

The information contained in this class syllabus is subject to change without notice. Students are expected to be aware of any additional course policies presented by the instructor during the course.

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Learning Objectives

To provide the student with a basic understanding of how enterprise risk management is integrated into a company's strategy and operations through theoretical and practical applications.

Prerequisites: MSACCY program admission

Mission of the Department of Accountancy and Taxation

- Prepare accounting graduates for leadership roles in the public and private sector,
- Conduct research that is relevant to theory, practice and education,
- Perform service that benefits our College, University, and community, and
- Develop a reputation as a leading department of accountancy and taxation.

Objectives of the Department of Accountancy and Taxation

We establish and follow learning goals for each of our programs as part of our accreditation by AACSB International. AACSB stands for the Association to Advance Collegiate Schools of Business. The AACSB establishes standards for accounting programs across the globe by which our programs are measured.

Bauer is one of only 186 institutions in the world that hold an additional specialized AACSB Accreditation for their accounting programs. Our accreditation tells our stakeholders that we:

- Manage resources to achieve a vibrant and relevant mission;
- Advance accounting knowledge through faculty scholarship;
- Provide high-caliber instruction of quality and current curricula;
- Cultivate meaningful interaction between students and our qualified faculty, and
- Produce graduates who have achieved specified learning goals.

For students, alumni and employers alike, our accreditation is the cornerstone of a degree that has substantial market value and will serve the goals and interests of our stakeholders for years to come.

The C.T Bauer College of Business and the Department of Accountancy & Taxation have established Learning Goals for each of our programs as part of our accreditation by The Association to Advance Collegiate Schools of Business. Additional information about the learning goals for accounting may be found at

<http://www.bauer.uh.edu/departments/accy/why-accounting/accounting-learning-goals.php>.

This course incorporates the following MSACCY Program Learning Goals: (a) oral communication skills through class discussions; (b) written communication skills through examinations; (c) research skills through assigned research projects; (d) ethical awareness through case evaluations; (e) global awareness through class discussions; (f) technological skills through research project; and (g) analytical problem-solving skills through case evaluations and research project.

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Major Assignments/Exams

COURSE GRADING: Your grade will be determined as set forth below:

Letter grade will be a percentage of total points as follows:

<u>Numerical</u>	<u>Alpha</u>
90 – 100%	A
87 – 89%	B+
80 – 86%	B
77 – 79%	C+
70 – 76%	C
67 – 69%	D+
60 – 66%	D
Below 60%	F

The determination of the final grade will be as follows:

<u>Grading Category</u>	<u>% Of Grade</u>	<u>Activities</u>
Class Participation	50%	Attendance, Class Discussion, In-class Case Studies and Discussion, Reading Material Tests
		Attendance – 5% Class Discussion – 10% In Class Case Studies/Discussion -15% Tests – 20%
Risk Identification Project	25%	Team Project: Risk Identification Presentation and Report (Teams of 4)
Final Exam	25%	Covering course material from lectures, textbook, in class case studies and speakers

NO EXTRA CREDIT is available for this class.

All non-graded assignments that are not uploaded to Turnitin in the required timeframe will result in a loss of 5 points on the next graded assignment. The assignment will still be required even if late.

Examinations *must be taken at the scheduled time.* Examinations may be missed only under extraordinary circumstances which must be approved by the instructor *prior* to the examination. Lack of preparation or multiple examinations on the same day/week are not acceptable excuses for missing an exam. Make-up exams will not be given for personal trips, vacations, etc. If you are unable to take the exam for medical reasons – you must obtain a signed medical excuse from a Medical Doctor (MD) prior to or on the day of the exam and there will be no exceptions (the medical excuse must be signed by the MD). The signed medical excuse must contain the address and phone number of the MD so that the excuse can be verified. An alternative time for the examination will be allowed for *University-Approved Conflicts* (such as military duty, religious holy days, and participation in an intercollegiate sport). Students with disabilities who need special accommodations are requested to contact the Center for Students with Disabilities (Phone: 713-743-5400) with plenty of lead time to take the exam on the scheduled day. It is the student's responsibility to notify the professor at minimum, a week prior

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to the exam date, for accommodations to be made for exams to be taken at the CSD. This time is necessary for the professor to provide CSD with the proper documents and exam instructions.

The Final Exam will be given only once on the date formally scheduled and published for our class by the University of Houston. If you are not able to be present on that date, you need to withdraw from the class and take the course at a more convenient time for your schedule. Depending on our schedule, the final exam may be given on the final regularly scheduled class date. **The professor has final say regarding the final exam and the date of the exam. If you are not able to take the final exam at the scheduled date and time, you will receive an "I" for the course grade, and you will be given a comprehensive exam covering the entire semester of content (textbook and lectures) including select presentations and outside speakers' content at a mutually agreeable time after the semester is completed.**

If you are scheduled to participate in a group presentation and you are not able to attend and participate with your group, **the entire group will immediately lose 5% and the individual will lose an additional 5%** of the possible grade due to your absence. Unless prior arrangements are made in advance, the presentation will not be rescheduled, and it will proceed as scheduled without your contribution and result in a 5% grade reduction for the entire group and an extra 5% for the missing team member. Any work-related absence (i.e. training trip or client assignment out of town) will need to be addressed with the professor as soon as you are aware of the scheduling conflict.

Policy on Incomplete (I) Grades

The University of Houston regulations for assigning incomplete grades state: *"The grade of I (incomplete) is a conditional and temporary grade given when students are passing a course, but for reasons beyond their control, have not completed **a relatively small part** of all requirements."* (Emphasis added) Reasons for a student being unable to complete a course are due to: *"Health, Accident, Injury, or Family Tragedy."*

*A student who wants to try to improve their course grade, or avoid scholastic probation, or avoid loss of scholarship grants, or a student who needs to retake the course but wants to avoid paying tuition etc., **WILL NOT** be given an incomplete grade.*

Withdrawal and Course Enrollment Restrictions

Please refer to the university academic calendar at [University of Houston - Acalog ACMS™ \(uh.edu\)](http://University of Houston - Acalog ACMS™ (uh.edu)) for important dates for this semester. If you withdraw from the class by the drop deadline, we will assign a W (withdraw passing) regardless of your performance on the exams.

Academic Honesty Policy

High ethical standards are critical to the integrity of any institution, and bear directly on the ultimate value of conferred degrees. All UH community members are expected to contribute to an atmosphere of the highest possible ethical standards. Maintaining such an atmosphere requires that any instances of academic dishonesty be recognized and addressed. The [UH Academic Honesty Policy](#) is designed to handle those instances with fairness to all parties involved: the students, the instructors, and the University itself. All students and faculty of the University of Houston are responsible for being familiar with this policy.

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Accommodations for Students with Disabilities:

The C. T. Bauer College of Business would like to help students who have disabilities achieve their highest potential. To this end, in order to receive academic accommodations, students must register with the Center for Students with Disabilities (CSD) (telephone 713-743-5400), and present approved accommodation documentation to their instructors in a timely manner.

Attendance and Participation

This course is one of the more challenging college/university level accounting related courses. To increase your success as a student you should: read the chapter and review the Review Questions (if applicable) and Discussion Issues before the chapter is covered in class; attend class; review chapter PowerPoints and other related information provided by the professor on Blackboard (if available). Classroom attendance & participation is expected and necessary in order to learn the risk management principles and related knowledge taught in this course. Materials will be presented in class that you are responsible for and will be included on the exams but will be posted on Blackboard. **If you do not attend class and do not complete the exercises and problems as set forth in this Course Syllabus – you will not be successful in this course!**

BAUER MSACCY Classroom Professionalism Policy

The highest professional standards are expected of all members of the Bauer MSACCY Program. Faculty are expected to be professional and prepared to deliver value for every class session. Students are expected to be **professional** in all respects. Classroom activities are expected to be conducted in a professional manner similar to an important business meeting or business project activity. The Bauer MSACCY classroom experience is enhanced when the below are being followed. These concepts will serve as the **BAUER MSACCY Classroom Professionalism Policy**.

- **Students attend all classes.** The benefit of the teaching and intellectual exchange takes place only if the student attends all classes and fully participates in the classroom experience.
- **Students are fully prepared for each class.** Much of the learning takes place during classroom discussions. When students are not prepared they cannot contribute to the overall learning process for either themselves or their peers.
- **All Electronic Devices (laptops, notebook computers, tablets, iPad, etc.) are closed, put away and not being used (virtual classrooms not included). This also includes any use of smart watches for messaging, apps or other uses.** When students are surfing the web, responding to e-mail, messaging other students, and otherwise not devoting their full attention to the topic at hand they are doing themselves and their peers a disservice. These activities are not professional or conducive to the classroom learning process. When there are Power Point slides for a course topic they will be available on Blackboard or elsewhere before class. It is recommended that you print out the slides (4 or 6 to a page) before each class and write your notes in the margins or space provided as the material is covered in class. **There are often situations where learning is enhanced by the use of laptops and tablets in class. Faculty will let you know when it is appropriate to use them.**
- **Phones and wireless devices are turned off.** These devices are very distracting. Not only is phone usage not professional, it cuts off the flow of discussion and learning when someone

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engages in these activities. **When a true need to communicate with someone outside of class exists (e.g., for some medical need, etc.) please inform the professor prior to class and accommodations will be made.**

Professionalism will be considered as part of the overall course grade. Failure to follow this Policy is grounds for the student's course grade to be negatively impacted at the discretion of the Professor.

Work Schedules: Do not enroll in this course if the class times conflict with your work schedule. I will not adapt the course in any way to fit any work schedules.

Required Reading	
<u>Textbook Required</u>	<i>Empowered Enterprise Risk Management: Theory and Practice</i> Hakan Jankensgard, Petter Kapstad https://www.amazon.com/Empowered-Enterprise-Risk-Management-Corporate/dp/1119700159/ref=sr_1_1?crid=1W7KV98WEPTOJ&keywords=empowered+risk&qid=1673995159&srefix=empowered+risk%2Caps%2C123&sr=8-1
<u>Textbook Supplemental</u>	<i>Enterprise Risk Management – From Incentives to Controls – 2nd Edition – James Lam; Wiley – 2014; ISBN: 978-1-118-41361-6 - <u>access online through UH Library System</u></i>
<u>Resource</u>	<i>Protiviti's Guide to Enterprise Risk Management</i>
<u>Resource</u>	<i>2017 COSO ERM Integrating with Strategy and Performance Executive Summary.</i>
<u>Resource</u>	<i>2017 Guidance for the Risk Management Function</i>
<u>Supplemental</u>	<i>NC 2023-risk-oversight-report-erm-NCstate</i>
<u>Supplemental</u>	<i>NC State & Protivity - Executives Perspective on Top Risks – 2021 and 2030</i>
<u>Newspaper</u>	<i>Wall Street Journal</i>

Student Subscription to The Wall Street Journal – Professor will provide link to WSJ discounted student subscription.

In addition to the textbook, supplemental information and PowerPoint slide decks will be provided on **Blackboard** which is an integral part of this course.

A good study plan for this course might be to become familiar with the assigned reading and the extensive material on Blackboard (if available) immediately before and after the first class introducing that course. Then as you continue reading and digesting the topic material start and continue working as many of the suggested assignments as you are able to complete. There will be weekly assignments for the majority of the course time period.

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Other Course Policies and Information

Important Dates:

February 1st -- LAST DAY TO DROP WITHOUT RECEIVING A GRADE AND WITHOUT HOURS COUNTING TOWARDS ENROLLMENT CAP.

April 19th -- LAST DAY TO DROP OR WITHDRAW WITH A "W." PLEASE DO NOT WAIT UNTIL THE LAST MOMENT TO DROP.

Class E-Mail's:

Students are responsible for checking their personal UH e-mail account and messages for class related communications. There have been instances where students have gone on-line and processed a change to have their UH e-mails forwarded to a personal e-mail account (Yahoo, Hotmail, etc.) and the messages are not being forwarded – particularly for Hotmail accounts. This is not a UH issue – it is an issue within the Hotmail server(s) – so you must check your UH e-mail for messages instead of just your personal e-mail accounts.

Evaluations

Bauer has a policy that requires all of its instructors to be evaluated by their students. The results of these evaluations are important to provide feedback to instructors on how their performance can be improved. In addition, these evaluations are carefully considered in promotion, salary adjustment and other important decisions. We openly encourage students to provide feedback to the instructors and to Bauer through the evaluation process.

Assignments

It is your responsibility to read the entire assigned chapters and attempt the recommended questions, exercises, and case studies. If you need clarification of any point in textbook please ask them in class or on the Blackboard Discussion Board as others may benefit from your questions.

All assignments including presentations, final exam, and take-home case studies have very specific requirements regarding use of templates, fonts, spacing, etc. If those specific requirements are not followed, you can expect to lose points on the assignment.

On all assignments and exams, it is critical that your name, PS number, and alpha number are included or additional points will be lost.

Attendance and Punctuality

Regular attendance and punctuality are expected and highly recommended to attain maximum success in your studies and course grade. Plan your time and responsibilities accordingly. However please note that there will be a deduction of points for lack of attendance or participation--and there will be no extra credit points awarded for attendance or participation.

Please note that laptop computers should be used only for class business during class time. You will lose a lot of benefit from the class lectures if you are engaged in surfing the internet and other activities such checking your e-mail, Facebook, business related to other classes, and so on.

Late arrivals to class and early exit from class are disruptive to other students and the instructor. There are times when your safety, or the safety of others, may mean you will be late for class. This is reasonable and acceptable. However, any consistent or pattern of absence or lateness will be considered particularly disruptive and subject to consequences.

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An absence does not relieve you of responsibility for knowledge of classroom assignments, or the consequence, of any changes in any course/learning requirements. This includes, but is not limited to, course changes, examinations, assignments, submission of any assignment, etc. It is your sole responsibility to find out what transpired from a classmate or case study group member.

Communication

All communication will be through the UH BlackBoard Discussion Board and through your UH email account. Use UH e-mail for private correspondence relating to you. Use the BlackBoard Discussion Board for questions related to the course material.

Failure to read the BlackBoard Discussion Board and read your UH e-mail does not relieve you of responsibility for knowledge of assignments, or the consequences of any changes in any course/learner requirements.

It is your sole responsibility to ensure your computer and UH e-mail account is functioning and current. When you are confronting any computer-related problems contact the UH Bauer IT HelpDesk to correct the problem.

Place all risk management questions, case study issues, and general course related questions on the BlackBoard Discussion Board. Place items of a personal nature on UH e-mail to the professor.

Internal Audit Education Program (IAEP)

The University of Houston is 1 of 6 Centers or Excellence in Internal Auditing in the world and 1 of 3 in the United States (behind LSU and UT Dallas)!!! This is a great program to get a great education and to obtain skills that will help you be successful in the internal audit profession. I encourage you to take courses and obtain the Internal Audit certificates in the undergraduate and graduate Accounting programs. More and more employers are looking for students that have completed the Internal Audit Certificates to hire for internships and other available positions! The job market for Internal Auditors is HOT! Remember every company regardless of the industry as long the company is traded on the New York Stock Exchange, is REQUIRED to have internal auditors! Internal Audit is a great way for a new employee to learn about a company's operations and to help people improve their processes, manage risks, achieve business objectives, etc. Check out the IAEP website at [Internal Audit Certificate for Internal Audit Certificate \(uh.edu\)](#)

Internal Audit Student Association

Be involved with the Internal Audit Student Association (IASA)! This is a great way to obtain leadership and communication skills! Employers are interested in students that are active in student organizations! You will interface with companies, faculty, staff, students, and other business partners when you are part of IASA! Visit their website at [IASA – Rockwell Career Center | Bauer College of Business at the University of Houston \(uh.edu\)](#)

If you are interested in participating in the Institute of Internal Auditors (IIA) or Association of Certified Fraud Examiners (ACFE) or attending luncheons at student discounted prices, please contact your IASA officers for more information or visit the webpages below.

Please note IIA Luncheons are located on the top floor of the Total Building at 1201 Louisiana and ACFE Luncheons are located at the Hess Club at 5430 Westheimer. Network with professionals at the IIA and ACFE luncheons each month! Student discounts are available!

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Professional Organization / Other Websites

Global IIA Website – [Home](#) | [The Institute of Internal Auditors](#) | [The IIA](#)

Houston IIA Website – [Houston \(theiia.org\)](#)

Global ACFE Website – [Association of Certified Fraud Examiners \(acfe.com\)](#)

Houston ACFE Website – [Houston Association of Certified Fraud Examiners - Home \(houstonacfe.org\)](#)

Global ISACA Website (IT Audit) – [Advancing IT, Audit, Governance, Risk, Privacy & Cybersecurity | ISACA](#)

Houston ISACA Website – [Home - Greater Houston Chapter \(isaca.org\)](#) OCEG – [www.oceg.org](#)

North Carolina State ERM Initiative – [ERM Initiative](#) | [ERM - Enterprise Risk Management Initiative](#) | [NC State Poole College of Management \(ncsu.edu\)](#)

Purdue University ERM – [Enterprise Risk Management - Purdue University](#)

Jobs / Internships

If you are interested in finding an internship/job in Internal Audit, I highly encourage you to complete the Internal Audit Certificate on the undergraduate and graduate (if possible) levels. One of the best ways to learn about any organization (public, private, government, etc.) is to be an Internal Auditor! This profession allows you to learn the operations across the board for an organization. Very few professions exist that would provide you the same exposure! The Department of Labor predicts that there will be steady growth in the accounting/auditing professions for the next few years! Your future is bright!!!!

Many companies are looking for enthusiastic students that are eager to learn and have the right skillsets to be successful. Many companies also like to see students pursue their certifications! I highly encourage you to sit for the CPA, CIA, CISA, and/or CFE exams as soon as possible while knowledge is still fresh in your mind! Most certifications require you to have 2 years of experience. Do not let this stop you from taking the exam and passing it! You can become officially certified later once you get experience from your internships, jobs, etc. The Master's degree will count as 1 year towards the 2 year requirement. Companies also love students that are active in student organizations while working and going to school. This shows companies that students take initiative, effectively manage their time, and communicate effectively to others!

Creative ways to look for opportunities

- Sign up for the IAP Colloquium (if there is still room)
- Serve as a leader in a student organization (IASA, Accounting Society, BAP, etc.)
- Watch for and respond to emails from Dr. Michael Newman regarding job opportunities
- Go to the Bauer Rockwell Center Gateway for opportunities
- Look up the top 100 companies headquartered in Houston

Certifications

There are countless vendors that offer certification courses. The top vendors are Becker, Gleim, IIA, ISACA, and ACFE. Some vendors have discounts or scholarships available for students. Research it!

Topical News and Updates

- <https://www.google.com/alerts> - **Google Alerts**
- <http://www.smartbrief.com/> - **SmartBriefs – Industry and Profession**
- <https://www.wsj.com/newsletters> - **Wall Street Journal Newsletters for ERM courses - Professor has a special offer code from WSJ**

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UH Library Guides

- <https://guides.lib.uh.edu/accounting> – **Accounting Research Guide**
- https://guides.lib.uh.edu/sb.php?subject_id=85861 – **Business Research Guide**
- <https://guides.lib.uh.edu/Business/Company> - **Company Research Guide**
- <https://guides.lib.uh.edu/Business/Industry> - **Industry Research Guide**
- **Other guides are in the general section above.**

Excused Absence Policy

Regular class attendance, participation, and engagement in coursework are important contributors to student success. Absences may be excused as provided in the University of Houston [Undergraduate Excused Absence Policy](#) and [Graduate Excused Absence Policy](#) for reasons including: medical illness of student or close relative, death of a close family member, legal or government proceeding that a student is obligated to attend, recognized professional and educational activities where the student is presenting, and University-sponsored activity or athletic competition. Under these policies, students with excused absences will be provided with an opportunity to make up any quiz, exam or other work that contributes to the course grade or a satisfactory alternative. Please read the full policy for details regarding reasons for excused absences, the approval process, and extended absences. Additional policies address absences related to [military service](#), [religious holy days](#), [pregnancy and related conditions](#), and [disability](#).

Recording of Class

Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the [Justin Dart, Jr. Student Accessibility Center](#). If you have an accommodation to record class-related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. Classes may be recorded by the instructor. Students may use instructor's recordings for their own studying and notetaking. Instructor's recordings are not authorized to be shared with *anyone* without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.

Syllabus Changes

Please note that the instructor may need to make modifications to the course syllabus. Notice of such changes will be announced as quickly as possible through email via your cougar account.

Resources for Online Learning

The University of Houston is committed to student success, and provides information to optimize the online learning experience through our [Power-On](#) website. Please visit this website for a comprehensive set of resources, tools, and tips including: obtaining access to the internet, AccessUH, Blackboard, and Canvas; using your smartphone as a webcam; and downloading Microsoft Office 365 at no cost. For questions or assistance contact UHOnline@uh.edu.

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UH Email

You must check and use your Cougarnet email for communications related to this course. To access this email, [login](#) to your Microsoft 365 account with your Cougarnet credentials. The Exchange mail server can be accessed via Outlook, which provides a single location for organizing and managing day-to-day information, from email and calendars to contacts and task lists. Exchange email accounts can be accessed by logging into Office 365 with your Cougarnet credentials or through Access UH. They can also be configured on [IOS](#) and [Android](#) mobile devices. Additional assistance can be found at the [Get Help](#) page.

Webcams

Access to a webcam is required for students participating remotely in this course. Webcams must be turned on (*state when webcams are required to be on and the academic basis for requiring them to be on*). (*Example: Webcams must be turned on during exams to ensure the academic integrity of exam administration.*)

Honor Code Statement

Students may be asked to sign an honor code statement as part of their submission of any graded work including but not limited to projects, quizzes, and exams: *"I understand and agree to abide by the provisions in the (select: [University of Houston Undergraduate Academic Honesty Policy](#), [University of Houston Graduate Academic Honesty Policy](#)). I understand that academic honesty is taken very seriously and, in the cases of violations, penalties may include suspension or expulsion from the University of Houston."*

Course Delivery Formats and Final Exams

Synchronous Online Courses: This course is being offered in the Synchronous Online format. Synchronous online class meetings will take place according to the class schedule. There is no face-to-face component to this course. In between synchronous class meetings, there may also be asynchronous activities to complete (e.g., discussion forums and assignments). This course will have a final exam per the [University schedule](#). The exam will be delivered in the synchronous online format, and the specified date and time will be announced during the course. Prior to the exam, descriptive information, such as the number and types of exam questions, resources and collaborations that are allowed and disallowed in the process of completing the exam, and procedures to follow if connectivity or other resource obstacles are encountered during the exam period, may be provided.

Alternative Assessment in Any Course Format: An alternative assessment will be used in the place of the traditional final exam at the course conclusion. Instructions will be provided, including the date and time that the assessment materials will be released to the class and will be due, resources and collaborations that are allowed and disallowed in the process of completing the assessment, procedures to follow if connectivity or other resource obstacles are encountered during the assessment period, acceptable submission formats, and submission location.

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Helpful Information

COVID-19 Information

COVID-19 Information

Students are encouraged to visit the University's [COVID-19](#) website for important information including diagnosis and symptom protocols, testing, vaccine information, and post-exposure guidance. Please check the website throughout the semester for updates. Consult the (select: [Undergraduate Excused Absence Policy](#) or [Graduate Excused Absence Policy](#)) for information regarding excused absences due to medical reasons.

Vaccinations

Data suggests that vaccination remains the best intervention for reliable protection against COVID-19. Students are asked to familiarize themselves with pertinent [vaccine information](#) and to consult with their health care provider. The University strongly encourages all students, faculty and staff to be vaccinated.

Reasonable Academic Adjustments/Auxiliary Aids

The University of Houston complies with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, pertaining to the provision of reasonable academic adjustments/auxiliary aids for disabled students. In accordance with Section 504 and ADA guidelines, UH strives to provide reasonable academic adjustments/auxiliary aids to students who request and require them. If you believe that you have a disability requiring an academic adjustments/auxiliary aid, please contact [the Justin Dart Jr. Student Accessibility Center](#) (formerly the Justin Dart, Jr. Center for Students with DisABILITIES).

Title IX/Sexual Misconduct

Per the UHS Sexual Misconduct Policy, your instructor is a “responsible employee” for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

Security Escorts and Cougar Ride

UHPD continually works with the University community to make the campus a safe place to learn, work, and live. Our Security escort service is designed for the community members who have safety concerns and would like to have a Security Officer walk with them, for their safety, as they make their way across campus. Based on availability either a UHPD Security Officer or Police Officer will escort students, faculty, and staff to locations beginning and ending on campus. If you feel that you need a Security Officer to walk with you for your safety please call [713-743-3333](tel:713-743-3333). Arrangements may be made for special needs.

Parking and Transportation Services also offers a late-night, on-demand shuttle service called Cougar Ride that provides rides to and from all on-campus shuttle stops, as well as the MD Anderson Library, Cougar Village/Moody Towers and the UH Technology Bridge. Rides can be requested through the UH Go app. Days and hours of operation can be found at <https://uh.edu/af-university-services/parking/cougar-ride/>.

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Helpful Information

COVID-19 Updates: <https://uh.edu/covid-19/>

Coogs Care: <https://uh.edu/dsa/coogscare/>

Student Health Center: <https://www.uh.edu/healthcenter/>

Laptop Checkout Requests: <https://www.uh.edu/infotech/about/planning/off-campus/index.php#do-you-need-a-laptop>


UH Online Technology Requirements: <https://uh.edu/online/tech/requirements/>

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List of Discussion/Lecture Topics

<u>Class</u>	<u>Date</u>	<u>Topic(s)</u>	<u>Assignments and Homework for following week</u>
01	01-21-23	Course Introduction Introduction to ERM Chapter 1&2 <u>Empowered Enterprise Risk Management (ERM)</u>	Read Protiviti's Guide to ERM (The Fundamentals). Read <u>Empowered ERM</u> Chapters 1&2
02	01-28-23	Protiviti's Guide to ERM (The Fundamentals) and <u>Empowered ERM</u> – Chapters 1&2.	Read Protiviti's Guide to ERM (The COSO ERM – Integrated Framework). Read <u>Empowered ERM</u> Chapter 3.
03	02-04-23	Discuss Protiviti's Guide to ERM (The COSO ERM – Integrated Framework) and <u>Empowered ERM</u> Chapter 3.	Read Protiviti's Guide to ERM (The Role of Executive Management, Director and Chief Financial Officer) Read <u>Empowered ERM</u> – Chapter 4
04	02-11-23	First Exam (Materials covered 01/21, 01/28 and 2/4 classes) Discuss Protiviti's Guide to ERM (The Role of Executive Management, Director and Chief Financial Officer) and <u>Empowered ERM</u> – Chapter 4.	WSJ Context articles and subscribed newsletters; Identify current risk topics using WSJ, news reports or other media.
05	02-18-23	Outside Speaker: Mr. Jim DeLoach; Overview and the view from the C-suite and boardroom. Discuss current risk topics identified.	Read Protiviti's Guide to ERM (The Risk Management Oversight Structure and The Role of Internal Audit) Read <u>Empowered ERM</u> – Chapter 5.
06	02-25-23	Discuss Protiviti's Guide to ERM (The Risk Management Oversight Structure and The Role of Internal Audit) and <u>Empowered ERM</u> – Chapter 5.	Read Protiviti's Guide to ERM (Risk Management Vision and Objectives and Conducting Risk Assessments). Read <u>Empowered ERM</u> – Chapter 6.
07	03-04-23	Second Exam (Materials covered 2/11, 2/18 and 2/25 classes). Discuss Protiviti's Guide to ERM (Risk Management Vision and Objectives and Conducting Risk Assessments) and <u>Empowered ERM</u> – Chapter 6.	Assign Case Studies on Identifying Company Risks Read Protiviti's Guide to ERM (Getting Started – Set the Foundation). Read <u>Empowered ERM</u> – Chapter 7. Work with team on Case Study on Identifying Company Risks
08	03-11-23	Discuss Protiviti's Guide to ERM (Getting Started – Set the Foundation) and <u>Empowered ERM</u> – Chapter 7.	Read Protiviti's Guide to ERM (Taking a Process View – Building Capabilities). Read <u>Empowered ERM</u> – Chapter 8. Work with team on Case Study on Identifying Company Risks

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Class	Date	Topic(s)	Assignments and Homework for following week
	03-18-23		
09	03-25-23	Discuss Protiviti's Guide to ERM (Taking a Process View – Building Capabilities) and <u>Empowered ERM</u> – Chapter 8	Read Protiviti's Guide to ERM (Taking it to the Next Level – Enhancing Capabilities). Read <u>Empowered ERM</u> – Chapter 9. Work with team on Case Study on Identifying Company Risks
10	04-01-23	Third Exam (Materials covered 03/04 03/11 and 3/25 classes). Discuss Protiviti's Guide to ERM (Taking it to the Next Level – Enhancing Capabilities) and <u>Empowered ERM</u> – Chapter 9.	Read Protiviti's Guide to ERM (Build a Compelling Business Case). Read <u>Empowered ERM</u> – Chapter 10. Work with team on Case Study on Identifying Company Risks
11	04-08-23	Discuss Protiviti's Guide to ERM (Build a Compelling Business Case) and <u>Empowered ERM</u> – Chapter 10.	Read Protiviti's Guide to ERM (Making it Happen). Read <u>Empowered ERM</u> – Chapter 11. Work with team on Case Study on Identifying Company Risks
12	04-15-23	Discuss Protiviti's Guide to ERM (Making it Happen) and <u>Empowered ERM</u> – Chapter 11.	Read Protiviti's Guide to ERM (Relevance to Sarbanes Oxley Compliance). Read <u>Empowered ERM</u> – Chapter 12. Work with team on Case Study on Identifying Company Risks
13	04-22-23	Fourth Exam (Materials covered 04/01, 04/08 and 04/15 classes). Guest Speaker – Michael Conklin Discuss Protiviti's Guide to ERM (Relevance to Sarbanes Oxley Compliance) and <u>Empowered ERM</u> – Chapter 12.	Work with team on Case Study on Identifying Company Risks
14	04-29-23	Present Case Studies	
15	05-06-23	<u>Final Exam over all materials covered in class.</u> The Exam will be during regularly scheduled class period.	

**Schedule may change based on availability of outside speakers*

Syllabus Revisions

#	Change Date	Date Posted to BB	Changes
1	01/5/23	01-05-23	Original syllabus completed and posted to Blackboard
2	1/16/23	1/16/23	Change Class numbers by removing a class number for 3/18/23
3	2/2/23	2/2/23	Added additional resources