



Module 1 - The COSO Enterprise Risk Management Certificate Program
– Online: An Overview of *Enterprise Risk Management - Integrating with Strategy and Performance*

Course Syllabus	
Course Title	Module 1 - The COSO Enterprise Risk Management Certificate Program – Online: An Overview of <i>Enterprise Risk Management - Integrating with Strategy and Performance</i>
NASBA Field(s) of Study	Management Services - Technical
Level of Study	Basic
Credits (50 min.hr.)	2.0
Prerequisites	None
Description	This module is intended to provide an overview of COSO’s <i>Enterprise Risk Management – Integrating with Strategy and Performance</i> framework.
Objectives	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none">• Recognize the value of enterprise risk management when setting and carrying out strategy and objectives• Recognize the alignment of performance and enterprise risk management• Identify key terms, definitions, and concepts of the ERM Framework
Expiration	Course contents are reviewed annually. Necessary changes are made or the course is removed.
Publication Date	March 2018
Course ID	COSOERMC_17A_1

Note that the proper reporting is dependent on the requirements of your state board of accountancy. (These requirements may address fields of study classifications and credit hours recognition.)



Module 2 - The COSO Enterprise Risk Management Certificate Program – Online: The Governance and Culture Component

Course Syllabus	
Course Title	Module 2 - The COSO Enterprise Risk Management Certificate Program – Online: The Governance and Culture Component
NASBA Field(s) of Study	Management Services - Technical
Level of Study	Intermediate
Credits (50 min.hr.)	2.0
Prerequisites	Module 1 - The COSO Enterprise Risk Management Certificate Program – Online: An Overview of <i>Enterprise Risk Management - Integrating with Strategy and Performance</i>
Description	This module is intended to provide an overview of the governance and culture component of COSO ERM, and delve deeper into the principles of this component.
Objectives	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none">• Recall key concepts included in the COSO ERM Framework related to the governance and culture component, including relevant principles• Apply the concepts of the COSO ERM Framework for the governance and culture component to a variety of situational examples
Expiration	Course contents are reviewed annually. Necessary changes are made or the course is removed.
Publication Date	March 2018
Course ID	COSOERM_C_17B_1

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Module 3 - The COSO Enterprise Risk Management Certificate Program – Online: The Strategy and Objective-Setting Component

Course Syllabus	
Course Title	Module 3 - The COSO Enterprise Risk Management Certificate Program – Online: The Strategy and Objective-Setting Component
NASBA Field(s) of Study	Management Services - Technical
Level of Study	Intermediate
Credits (50 min.hr.)	2.0
Prerequisites	Module 2 - The COSO Enterprise Risk Management Certificate Program – Online: The Governance and Culture Component
Description	This module is intended to provide an overview of the strategy and objective-setting component of COSO ERM, and delve deeper into the principles of this component.
Objectives	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none">• Recall key concepts included in the COSO ERM Framework related to the strategy and objective-setting component, including relevant principles• Apply the concepts of the COSO ERM Framework for the strategy and objective-setting component to a variety of situational examples
Expiration	Course contents are reviewed annually. Necessary changes are made or the course is removed.
Publication Date	March 2018
Course ID	COSOERMC_17C_1

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Module 4 - The COSO Enterprise Risk Management Certificate Program – Online: The Performance Component

Course Syllabus	
Course Title	Module 4 - The COSO Enterprise Risk Management Certificate Program – Online: The Performance Component
NASBA Field(s) of Study	Management Services - Technical
Level of Study	Intermediate
Credits (50 min.hr.)	3.0
Prerequisites	Module 3 - The COSO Enterprise Risk Management Certificate Program – Online: The Strategy and Objective-Setting Component
Description	This module is intended to provide an overview of the performance component of COSO ERM, and delve deeper into the principles of this component.
Objectives	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none">• Recall key concepts included in the COSO ERM Framework related to the performance component, including relevant principles• Apply the concepts of the COSO ERM Framework for the performance component to a variety of situational examples
Expiration	Course contents are reviewed annually. Necessary changes are made or the course is removed.
Publication Date	March 2018
Course ID	COSOERMC_17D_1

Note that the proper reporting is dependent on the requirements of your state board of accountancy. (These requirements may address fields of study classifications and credit hours recognition.)



Module 5 - The COSO Enterprise Risk Management Certificate Program – Online: The Review and Revision Component

Course Syllabus	
Course Title	Module 5 - The COSO Enterprise Risk Management Certificate Program – Online: The Review and Revision Component
NASBA Field(s) of Study	Management Services - Technical
Level of Study	Intermediate
Credits (50 min.hr.)	1.0
Prerequisites	Module 4 - The COSO Enterprise Risk Management Certificate Program – Online: The Performance Component
Description	This module is intended to provide an overview of the review and revision component of COSO ERM, and delve deeper into the principles of this component.
Objectives	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none">• Recall key concepts included in the COSO ERM Framework related to the review and revision component, including relevant principles• Apply the concepts of the COSO ERM Framework for the review and revision component to a variety of situational examples
Expiration	Course contents are reviewed annually. Necessary changes are made or the course is removed.
Publication Date	April 2018
Course ID	COSOERMC_17E_1

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Module 6 - The COSO Enterprise Risk Management Certificate Program – Online: The Information, Communication, and Reporting Component

Course Syllabus	
Course Title	Module 6 - The COSO Enterprise Risk Management Certificate Program – Online: The Information, Communication, and Reporting Component
NASBA Field(s) of Study	Management Services - Technical
Level of Study	Intermediate
Credits (50 min.hr.)	1.5
Prerequisites	Module 5 - The COSO Enterprise Risk Management Certificate Program – Online: The Review and Revision Component
Description	This module is intended to provide an overview of the information, communication, and reporting component of COSO ERM, and delve deeper into the principles of this component.
Objectives	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none">• Recall key concepts included in the COSO ERM Framework related to the information, communication, and reporting component, including relevant principles• Apply the concepts of the COSO ERM Framework for the information, communication, and reporting component to a variety of situational examples
Expiration	Course contents are reviewed annually. Necessary changes are made or the course is removed.
Publication Date	March 2018
Course ID	COSOERMC_17F_1

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Module 7 - The COSO Enterprise Risk Management Certificate Program – Online: Case Application - ERM Improvement Observations

Course Syllabus	
Course Title	Module 7 - The COSO Enterprise Risk Management Certificate Program – Online: Case Application - ERM Improvement Observations
NASBA Field(s) of Study	Management Services - Technical
Level of Study	Intermediate
Credits (50 min.hr.)	2.0
Prerequisites	Module 6 - The COSO Enterprise Risk Management Certificate Program – Online: The Information, Communication, and Reporting Component
Description	In this module, you will be able to apply the various concepts underlying the components and principles of the ERM Framework to a broad case study.
Objectives	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none">• Recall concepts included in the ERM Framework• Apply concepts from the ERM Framework to the situational case presented.
Expiration	Course contents are reviewed annually. Necessary changes are made or the course is removed.
Publication Date	March 2018
Course ID	COSOERMC_17G_1

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