

Risk Assessment and Management
(策略風險評估與管理)
Tentative Syllabus
Spring 2010
College of Management
National Taiwan University

Coordinator	陳耀宗 Ken Y. Chen, Ph.D., CPA
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Meeting Time	Saturday 9:00am~12:40pm 隔週上課，共計八週
Meeting Room	TBA
Instructor	陳耀宗老師
Course Objective	This course, using the framework of Enterprise Risk Management (ERM), help students understand how management can effectively deal with uncertainty and associated risk and opportunity and thereby enhance its capacity to build value.
Course Description	<p>The following ERM topics covered are the introduction and implementation of ERM, including COSO ERM framework, its relation to Sarbanes-Oxley Act of 2002, Internal Controls, and Corporate Governance, and six stages of implementation of ERM. This course also includes case discussion to enhance student's understanding of the topics covered in class. To broaden student's application of knowledge learned in ERM topics, this course also include special topics related to information technology (IT) governance, risk management and financial control related to group affiliated enterprise, and fraud examination.</p> <p>For example, the IT governance discusses themes related to (1) strategy alignment, (2) value delivery, (3) resource management, (4) risk management, and (5) performance evaluation. Strategy alignment emphasizes how to use IT to support corporate strategy. Value delivery focuses on various organizational goals IT can be used to help achieve. Resource management discusses how to use cost allocation and transfer pricing of IT service so that IT resources will be utilized in an efficient and effective way. Risk management discusses various IT risks and how to identify, evaluate, and mitigate these risks. Performance evaluation emphasizes how to evaluate IT performance based on the balanced scorecard framework.</p> <p>Further, fraud examination discuss issues related to the nature of fraud, why fraud occurs, who commits fraud, fighting fraud including fraud prevention, fraud detection, and fraud investigation, and financial statement frauds, which will broaden and extend</p>

	<p>student's knowledge of ERM to fraud examination.</p> <p>Finally, this course also includes 2 sections of CEO Forum, which invites a famous CEO to share his or her experience about related topics with students.</p>
Textbooks and Teaching Materials	<p>Moeller, R.R. (2007), COSO Enterprise Risk Management: Understanding the New Integrated ERM Framework, John Wiley & Sons, Inc.</p> <p>Barton, T.L., W.G. Shenkir, and P.L. Walker (2002), Making Enterprise Risk Management Pay Off: How Leading Companies Implement Risk Management, Prentice Hall.</p> <p>*Class notes will be distributed upon the course meeting *Case materials will be distributed one week before the class meeting</p>
Grading	<p>Case Presentation and discussion, Group Project, Class participation, Final Examination, and others. The relative weights will be announced later.</p>