



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

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

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

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

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

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

<b>Course Syllabus</b>	
<b>Course Title</b>	Module 4 - The COSO Enterprise Risk Management Certificate Program – Online: The Performance Component
<b>NASBA Field(s) of Study</b>	Management Services - Technical
<b>Level of Study</b>	Intermediate
<b>Credits (50 min.hr.)</b>	2.5
<b>Prerequisites</b>	Module 3 - The COSO Enterprise Risk Management Certificate Program – Online: The Strategy and Objective-Setting Component
<b>Description</b>	This module is intended to provide an overview of the performance component of COSO ERM, and delve deeper into the principles of this component.
<b>Objectives</b>	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none"><li>• Recall key concepts included in the COSO ERM Framework related to the performance component, including relevant principles</li><li>• Apply the concepts of the COSO ERM Framework for the performance component to a variety of situational examples</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	March 2018
<b>Course ID</b>	COSOERMC_17D_1

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

<b>Course Syllabus</b>	
<b>Course Title</b>	Module 5 - The COSO Enterprise Risk Management Certificate Program – Online: The Review and Revision Component
<b>NASBA Field(s) of Study</b>	Management Services - Technical
<b>Level of Study</b>	Intermediate
<b>Credits (50 min.hr.)</b>	1.00
<b>Prerequisites</b>	Module 4 - The COSO Enterprise Risk Management Certificate Program – Online: The Performance Component
<b>Description</b>	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.
<b>Objectives</b>	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none"><li>• Recall key concepts included in the COSO ERM Framework related to the review and revision component, including relevant principles</li><li>• Apply the concepts of the COSO ERM Framework for the review and revision component to a variety of situational examples</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	April 2018
<b>Course ID</b>	COSOERMC_17E_1

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

<b>Course Syllabus</b>	
<b>Course Title</b>	Module 6 - The COSO Enterprise Risk Management Certificate Program – Online: The Information, Communication, and Reporting Component
<b>NASBA Field(s) of Study</b>	Management Services - Technical
<b>Level of Study</b>	Intermediate
<b>Credits (50 min.hr.)</b>	1.00
<b>Prerequisites</b>	Module 5 - The COSO Enterprise Risk Management Certificate Program – Online: The Review and Revision Component
<b>Description</b>	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.
<b>Objectives</b>	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none"><li>• Recall key concepts included in the COSO ERM Framework related to the information, communication, and reporting component, including relevant principles</li><li>• Apply the concepts of the COSO ERM Framework for the information, communication, and reporting component to a variety of situational examples</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	March 2018
<b>Course ID</b>	COSOERMC_17F_1

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

<b>Course Syllabus</b>	
<b>Course Title</b>	Module 7 - The COSO Enterprise Risk Management Certificate Program – Online: Case Application - ERM Improvement Observations
<b>NASBA Field(s) of Study</b>	Management Services - Technical
<b>Level of Study</b>	Intermediate
<b>Credits (50 min.hr.)</b>	1.50
<b>Prerequisites</b>	Module 6 - The COSO Enterprise Risk Management Certificate Program – Online: The Information, Communication, and Reporting Component
<b>Description</b>	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.
<b>Objectives</b>	Upon completion of this module, you should be able to do the following: <ul style="list-style-type: none"><li>• Recall concepts included in the ERM Framework</li><li>• Apply concepts from the ERM Framework to the situational case presented.</li></ul>
<b>Expiration</b>	Course contents are reviewed annually. Necessary changes are made or the course is removed.
<b>Publication Date</b>	March 2018
<b>Course ID</b>	COSOERMC_17G_1

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