

PREPARATION OF LESSON PLAN

COURSE / SUBJECT OBJECTIVES - The objective of the subject is to apply knowledge, skill and exercise professional judgment in carrying out the role of the accountant relating to Governance, Internal control, compliance and the management of the risks within an organization.

TIME/HOURS REQUIRED - 60 hours

1. **INPUT** - What - CURRICULUM CONTENT
2. **PROCESS** - through CASES, lectures and videos/presentations/case studies/role play/ etc.
3. **OUTPUT** - To understand the various concepts and techniques related with handling the various marketing activities in an international context.
4. **ASSESSMENT** - different types of tests to gauge the knowledge of a student.

Step 1: PREPARATION OF LESSON PLAN FRAMEWORK (module wise)

Sample Lesson Plan framework

Module - 1 : Governance and Responsibility

Unit/ Session/ Hours (Time Required)	Topics For Student Preparation (Input)	Procedure (Process)	Learning Outcome (Output)	Assessment
12 hours	Governance and Responsibility - scope of Governance, agency relationships and theories, Board of Directors, Board Committees, Directors remuneration, different approaches to Corporate Governance, Corporate Governance and Corporate social responsibility. Governance; reporting and disclosure- public sector governance.	<ul style="list-style-type: none"> • Lecture, you tube videos. • Activity Case studies Presentations Discussions etc.	Concepts & skills <ul style="list-style-type: none"> • Introduction about Governance • Agency relationship theories. • Directors remuneration. • different approaches to Corporate Governance, and Corporate social responsibility. 	LEARNING CONFIRMATION - EVALUATION (through tests, projects, assignments etc)

Module 2 – Internal control and review.

10 hours	Mgt Control systems in corporate governance- internal control, audit and compliance in corporate governance- internal control and reporting – mgt info in audit and internal control.	<ul style="list-style-type: none"> • Lecture, you tube videos. • Activity <p>Case studies Presentations Discussions etc.</p>	<ul style="list-style-type: none"> • Internal control, audit and compliance in corporate governance. • Internal control and reporting. 	LEARNING CONFIRMATION - EVALUATION (through tests, projects, assignments etc)
Module 3 -	Identifying and assessing risks.			
11 hours	.Risk and risk mgt process – categories of risks – identification, assessment and measurement of risk.	<ul style="list-style-type: none"> • Lecture, you tube videos. • Activity <p>Case studies Presentations Discussions etc.</p>	<ul style="list-style-type: none"> • Process of risk mgt. • identification, assessment and measurement of risk 	LEARNING CONFIRMATION - EVALUATION (through tests, projects, assignments etc)
Module 4	Controlling risk.			
12 hours	Targeting and monitoring risk – methods of controlling and reducing risks – risk avoidance, retention and modeling.	<ul style="list-style-type: none"> • Lecture, you tube videos. • Activity <p>Case studies Presentations Discussions etc.</p>	<ul style="list-style-type: none"> • Risk avoidance, retention and modeling. 	LEARNING CONFIRMATION - EVALUATION (through tests, projects, assignments etc)
Module 5 15 hours	Professional values, ethics and social responsibility. Ethical theories – diff approaches to ethics and social responsibility- professions and the public interest – professional practice and the code of ethics- conflict of interest and	<ul style="list-style-type: none"> • Lecture, you tube videos. • Activity <p>Case studies Presentations Discussions etc.</p>	<ul style="list-style-type: none"> • Professional values • Ethical theories • Code of ethics • Conflict of interest. 	LEARNING CONFIRMATION - EVALUATION (through tests, projects, assignments etc)

	the consequence of unethical behavior – ethical characteristics of professionalism – social and environmental issues in the conduct of business and of ethical behavior.			
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Books of Reference

ACCA study material 2016 of Kaplan, BPP and Becker

PS - The lesson plan is subject to students Grasping Ability and understanding capacity. Good power to understand and relate to the topics with real world outside may reflect a change in the number of hours allotted for each module.

CIA - Probable dates - 21/11/16 to 25/11/16.

Nature - short movie making/PPT Presentations/Collage making.

CIA - Probable dates - 20/02/17 to 22/02/17.

Nature -short movie making/PPT Presentations/Collage making.

Step 2- LESSON PLAN PREPARATION HOURLY WISE

Sample lesson plan based on hourly wise break up for an individual subject

Subject Name: GOVERNANCE, RISK AND ETHICS.

Lecture hours: 60

Objective: The course will provide the students a conceptual knowledge and practical insight into the various functions of International human resource manager. The course will also help students with the important dimensions, concept and techniques of the changing scenarios, issues and challenges related to people and work at the workplace.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/ Instructional techniques	Evaluation/ learning confirmation
UNIT I	Governance and responsibility	12 hours		
1.	Scope of Governance, agency relationships and	4	Lecture	Question and

	theories.			Answer
2.	Board of Directors, Board Committees, Directors remuneration	2	Lecture	Question and Answer
3.	different approaches to Corporate Governance, Corporate Governance and Corporate social responsibility.	3	Lecture, case study, Illustrations	Illustrations
4.	Governance; reporting and disclosure- public sector governance.	3	Lecture, case study, Illustrations	Question and Answer
UNIT II	Internal control and review.	10 Hours		
1.	Mgt Control systems in corporate governance- internal control	3	Lecture, case study, Illustrations	Question and Answer
2.	Audit and compliance in corporate governance- internal control and reporting	4	Lecture, case study, Illustrations	Illustrations
3	- Mgt info in audit and internal control.	3	Lecture, case study, Illustrations.	Illustrations
UNIT III	Identifying and assessing risk.	11 Hours		
1.	.Risk and risk mgt process – categories of risks .	5	Lecture, case study, Illustrations	Illustrations
2.	identification, assessment and measurement of risk.	6	Lecture, case study, Illustrations I	Illustrations
UNIT IV	Controlling risk	12 hours		
1.	Targeting and monitoring risk	2	Lecture, case study, Illustrations	Question and Answer
2.	– methods of controlling and reducing risks	5	Lecture, case study, Illustrations	Question and Answer
3.	, – risk avoidance, retention and modeling.	5	Lecture, case study, Illustrations	Question and Answer
UNIT V		15 Hours		
1.	Professional values, ethics and social responsibility.	2	Lecture, case study, Illustrations e	Question and Answer
2.	Ethical theories – diff approaches to ethics and social responsibility.	4	Lecture, case study, Illustrations	Question and Answer

3.	professions and the public interest - professional practice and the code of ethics- conflict of interest and the consequence of unethical behavior	4	Activi Lecture, case study, Illustrations.	Activity
4.	- ethical characteristics of professionalism - social and environmental issues in the conduct of business and of ethical behavior.	4	Lecture, case study, Illustrations.	
5.	Beyond syllabus - discussion/ case/role play	1	Case analysis	Question and Answer

CIA - Probable dates - 28/11/16 to 30/11/16.

Nature - short movie making/PPT Presentations/Collage making.

CIA - Probable dates - 20/02/17 to 22/02/17.

Nature -short movie making/PPT Presentations/Collage making.

References

ACCA study material 2016 of Kaplan, BPP and Becker

CIA - Probable dates - 21/11/16 to 25/11/16.

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