

MASTER OF SCIENCE IN BUSINESS ADMINISTRATION - COURSE PROGRAMME OF BUSINESS AUDITING

DETAILED TIME SCHEDULE



TOR VERGATA
UNIVERSITÀ DEGLI STUDI DI ROMA

TOR VERGATA UNIVERSITY

A.Y. 2022-2023

PROF FABIO ACCARDI

MASTER OF SCIENCE IN BUSINESS ADMINISTRATION - TOR VERGATA UNIVERSITY
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SESSIONS (*)	TIME	CO-SPEAKERS	COMPANY	LEARNING MATERIALS
Session One Some preliminary definitions of risk: The Global Risks Report.	we 2 nov h: 13-15	-	-	<ul style="list-style-type: none"> ✓ Official Course Program ✓ Global Risks 2022 - 17th Edition ✓ Evolution of global risks: Lessons to learn for resilient and sustainable choices. ✓ Domino's pizza Case study ✓ Mission, Vision, Strategies – IA in a value creation perspective
Session Two The Analytical Framework: Internal Control Integrated Framework: An Overview.	th 3 nov h: 15-17	-	-	<ul style="list-style-type: none"> ✓ A Framework for Control: COSO's five components of internal control and questions too important to ignore ✓ The COSO risk framework : A reference for internal control? Transition from COSO I to COSO II
Session Three The Analytical Framework: Enterprise Risk Management – An Overview	fr 4 nov h: 13-15	-	-	<ul style="list-style-type: none"> ✓ Enterprise Risk Management – Integrated Framework – September 2004 ✓ Enterprise Risk Management 2017: It's all about Strategy and Performance ✓ Case Study on Risk Register

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Session Four ETHICS-ESG .ERM : links between these concepts in a value creation perspective for assurance functions	mo 7 nov h: 13-15	Cristina Quaranta –	Teaching staff	<ul style="list-style-type: none"> ✓ The incentives on common good based CSR ✓ ESG &ERM in a value creation perspective ✓ The link between Integrated Compliance and ESG ✓ Case study on health and safety
Session Five Risk and Control governance as a pillar for Corporate Governance	tu 8 nov h: 13-15			<ul style="list-style-type: none"> ✓ Basics on Risk and Control Governance ✓ Risk Management & Internal Audit - Sinergies for creating value
Session Six Risk Management & Internal Audit - Sinergies for creating value	we 9 nov h: 13-15	Carlo Nicoletti	Ernst & Young	<ul style="list-style-type: none"> ✓ Enterprise risk management :a case study

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Session seven Compliance risk and controls: main International Laws & Regulations	mon 14 nov h: 13-15	Caccioppoli	Amazon	✓ Governance and Compliance :International Laws and Regulations ✓ Case study on risk and compliance
Session eight Compliance risk and controls: focus on italian corporate criminal liability law	tu 15 nov h: 13-15	Luceri- Angelini	Webuild	✓ Italian corporate criminal liability law (231/01 Decree) ✓ Case study on risk and compliance
Session nine The IPPF: The International Professional Practices Framework for Internal Auditors - Attribute Standards	we 16 nov h: 13-15	Cristina Quaranta(in aula) Roberto Rosato in collegamento	Teaching staff	✓ The IIA Standards: The IPPF Framework

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Session Ten IT RISK : Focus on Control Frameworks	mo 21 nov h: 13-15	Alessandro Salibra Bova	Macfin	✓ IT Risk and Control ✓ Cybersecurity – Which Role for IA
Session Eleven The Internal Audit process	tu 22 nov h: 13-15	TBD		The IA process
Session Twelve Audit Engagement	we 23 nov h: 13-15	TBD		Audit Engagement

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Session Thirteenth Procurement Audit Introduction to project work	mo 28 nov h: 13-15	TBD		✓ Procurement Audit ✓ The preliminary due diligence of ICS of a target company – introduction to project work
Session Fourteenth Internal Audit in 4.0 era	tu 29 nov h: 13-15	Michele Variale	CAE Telepass	✓ Data Analytics supporting Fraud Audit ✓ Internal Audit 4.0
Session Fifteenth Fraud audit and Forensic	we 30 nov h: 13-15	Daniele Ianniello	KPMG Forensic	✓ Fraud & Misconduct Awareness

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Session Sixteenth Course Review and exercise	mo 5 dec h: 13-16	TBD		Increase our resilience capacity : lessons to learn from the past
Session Seventeenth Project Work and exercise	tu 6 dec h: 13-16	Roberto Rosato	(Teaching Staff)	✓ The preliminary due diligence of ICS of a target company – presentations of project work