Institutional integrity

ECTS : 3

Description du contenu de l'enseignement :

Managing integrity risks beyond compliance:

- Legal risks
- Institutional Integrity: corporate functions and processes
- Informal and formal resolution of incidents
- Criminal law vs. disciplinary matters
- Professional services
- Typology of risks
- Value chain of integrity processes
- Specifics of Financial Statement Fraud

Addressing risks through soft law

- From Sutherland, 1949, to Yates, 2015.
- Procedural framework
- Investigation Policy: UNESCO Guidelines
- Protection against retaliation
- Introduction to interviewing skills
- Data Privacy Principles
- Racism in organizations

Internal Control vs. fraud & corruption

- Fraud Triangle (D. Cressey, 1953)
- ACFE typology
- Fraud schemes
- Prevention
- Fraud cases
- Moral and Sexual Harassment
- Example of corporate policy: anti-harassment

Compétence à acquérir :

This course will look into organizational processes meant to address integrity risks, may they be related to fraud, corruption, or workplace misconduct. Properly addressing them is a key expectation of stakeholders who hold managers accountable for mainting institutional integrity, setting the right tone and maintaining the reputation of their organization.

Students will learn

- How to identify key intergrity issues of multinational organizations;
- To act on the levies of organizations to mitigate risks and create a value proposition;
- Link internal processes with legal risks and perception by stake holders;
- Control processes to prevent social risks.

Mode de contrôle des connaissances :

In-class presentation and supporting document in an agreed format (verbatim, slides, research, video, ...)