

**STATE UNIVERSITY OF NEW YORK
COLLEGE OF TECHNOLOGY
CANTON, NEW YORK**



COURSE OUTLINE

JUST 485 – FRAUD EXAMINATION AND INVESTIGATIONS

Prepared By: Dr. Brian K. Harte

**SCHOOL OF SCIENCE, HEALTH, AND CRIMINAL JUSTICE
DEPARTMENT OF CRIMINAL JUSTICE
September 2017**

A. **TITLE:** Fraud Examination and Investigations

B. **COURSE NUMBER:** JUST 485

C. **CREDIT HOURS:** 3

D. **WRITING INTENSIVE COURSE:** No

E. **COURSE LENGTH:** 15 weeks

F. **SEMESTER(S) OFFERED:** Fall/ Spring

G. **HOURS OF LECTURE, LABORATORY, RECITATION, TUTORIAL, ACTIVITY:** 45 hours of lecture

H. **CATALOG DESCRIPTION:**

This course covers the theories, principles and methodology of fraud examination and investigation. Students learn how and why fraud is committed, how fraudulent conduct is committed, how fraudulent conduct can be deterred, and how allegations of fraud are investigated and resolved.

I. **PRE-REQUISITES/CO-COURSES:** JUST 101 and ACCT 101 and 45 credit hours in Criminal Investigation, Criminal Justice: Law Enforcement Leadership or Homeland Security or instructor's approval.

J. **STUDENT LEARNING OUTCOMES:**

By the end of this course, the student will be able to:

<i>Course Objective</i>	<i>Institutional SLO</i>
1. Describe theories related to occupational fraud.	1. Communication Skills (written)
2. Describe methodologies needed to analyze and detect fraud.	2. Critical Thinking (critical analysis)
3. Explain various consumer, organizational and computer based fraud schemes.	1. Communication Skills (written)
4. Explain investigative steps used in various fraudulent schemes.	1. Communication Skills (written)
5. Analyze and interpret fraud case studies.	2. Critical Thinking (critical analysis)
6. Generate key documentation commonly used in fraud examinations and investigations.	2. Critical Thinking (critical analysis)

K. TEXTS: Wells, J. T. (2011). *Principles of fraud examination* (3rd ed). Hoboken, NJ: John Wiley & Sons, Inc. ISBN: 978-0-470-64629-8

L. REFERENCES: N/A

M. EQUIPMENT: N/A

N. GRADING METHOD: A-F

O. MEASUREMENT CRITERIA:

- writing assignments
- case study analyses
- discussion boards
- exams

P. DETAILED TOPIC OUTLINE:

- I. Introduction to Fraud Examination
 - A. Defining Fraud
 - B. Fraud Methodologies
 - C. Research in Occupational Fraud
 - D. Skimming Schemes
 - E. Proactive Computer Audit Tests to Detect Skimming
- II. Cash Larceny and Check Tampering
 - A. Cash Larceny Schemes
 - B. Proactive Computer Audit Tests to Detect – Cash Larceny
 - C. Case Studies Involving Cash Larceny
 - D. Check Tampering Schemes
 - E. Concealing Check Tampering
 - F. Proactive Computer Audit Tests to Detect – Check Tampering
- III. Register Disbursement and Billing Schemes
 - A. Register Disbursement Schemes
 - B. Preventing and Detecting Schemes
 - C. Proactive Computer Audit Tests to Detect – Register Disbursement
 - D. Introduction to Billing Schemes
 - E. Non-accomplice Vendors
 - F. Personal Purchases with Non-company Funds
- IV. Billing and Payroll Schemes
 - A. Billing Schemes
 - B. Non-accomplice vendor schemes
 - C. Personal Purchases with Non-company Funds
 - D. Payroll Schemes
 - E. Proactive Computer Audit Tests
- V. Expense Reimbursement Schemes and Non-cash Assets

- A. Expense Reimbursement Schemes
- B. Non-cash misappropriation Schemes
- C. Concealing Inventory Shrinkage
- D. Preventing and Detecting Schemes
- E. Proactive Computer Audit Tests

VI. Corruption, Accounting Principles and Fraud

- A. Corruption Schemes
- B. Bribery, Illegal Gratuities and Extortion
- C. Conflicts of Interest
- D. Proactive Computer Audit Tests

VII. Investigations and Interviewing Witnesses

- A. Investigative Techniques
- B. Interview Preparation
- C. Interviewing Skills

VIII. Occupational Fraud and Commercial Fraud

- A. Occupational Fraud
- B. Types of Commercial Fraud
- C. Fraud and abuse

IX. Fraud Risk Assessment

- A. Risk Assessments
- B. Vulnerability Assessments
- C. Computer Audit

Q. LABORATORY OUTLINE: N/A