

CJ-1200: ECONOMIC CRIME INVESTIGATION

Cuyahoga Community College

Viewing: CJ-1200 : Economic Crime Investigation

Board of Trustees:

2018-01-25

Academic Term:

Fall 2018

Subject Code

CJ - Criminal Justice

Course Number:

1200

Title:

Economic Crime Investigation

Catalog Description:

Examines conduct of individuals, corporations, institutions and government agencies as it relates to economic crime. Ethical dilemmas will be analyzed using critical thinking to build and manage criminal cases for successful prosecution.

Credit Hour(s):

3

Lecture Hour(s):

3

Requisites

Prerequisite and Corequisite

CJ-1000 Introduction to Criminal Justice.

Outcomes

Course Outcome(s):

Apply knowledge of economic crime to investigate, provide risk analysis, vulnerability analysis and recommend preventive countermeasures.

Objective(s):

1. Identify issues regarding managing crime that impact business and commerce
2. Discuss ethics and financial crime.
3. Discuss methods for detecting financial crime.
4. Identify components of business crime management.
5. Identify components of business crime investigation.
6. Identify skills necessary to manage an investigation.
7. Discuss concepts of risk analysis
8. Discuss concepts of vulnerability analysis.
9. Discuss practical countermeasures for business economic crime loss mitigation.
10. Identify electronic and software solutions to economic crime.

Course Outcome(s):

Analyze the impact of federal legislation enacted since 9/11 on corporate crime and terrorism.

Objective(s):

1. Discuss impact of the Department of Homeland Security on economic crime.
 2. Discuss the impact of 9/11 on corporate crime and terrorism.
 3. Discuss impact of the U.S.A. P.A.T.R.I.O.T. Act on economic crime.
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Methods of Evaluation:

1. Examinations
2. Papers
3. Quizzes
4. Practical assignments

Course Content Outline:

1. Why Financial Crime
 - a. What is Financial Crime?
 - b. Models of Financial Crime
 - c. Real Life Examples
 - d. Insider Trading
 - e. Ponzi Schemes
 - f. Embezzlement
 - g. Computer Crime
 - h. Copyright Infringement
 - i. Money Laundering
 - j. Identity Theft
 - k. Forgery
 - l. Underlying Components
 - m. Reasons for apathy
2. An Action Model
 - a. Why Action
 - b. Who's at the Stop Light?
 - c. Measuring Progress
 - d. Zero Tolerance
 - e. Turning Training into Action
3. Ethics at Work
 - a. Why Ethics?
 - b. Ethics & Values
 - c. Doing the Right Thing
 - d. Resistance
 - e. Practical Issues and Blurred Lines
 - f. Integration
 - g. Ethics & Financial Crime
 - h. An Action Model
4. Whistleblowing & Detection
 - a. Importance of Detection
 - b. Respective Roles
 - c. Whistleblowing
 - d. ORC 4113.52
 - i. Indicators of Financial Crime
 - ii. Risk & Detection
 - iii. Mapping Suspicions
5. The Fraud Response Plan
 - a. The Fraud Policy
 - b. The Fraud Response Plan
 - c. Conclusion-Driving Home the Fraud Plan
6. Investigations
 - a. Investigation Standards
 - b. Key Objectives
 - c. Observing Rights & Maintaining Staff Morale
 - d. What About Evidence
 - e. Interviewing
 - f. Other Investigative Techniques
 - g. A Model for Investigations
 - h. Staff Discipline
7. Integrated Fraud Risk Management

- a. Putting Prevention into Perspective
 - b. Practical Countermeasures
 - c. Fraud Control
 - d. Why Integration
 - e. Forensic Statement Analysis
8. 9-11 Impact on Corporate Crime and Terrorism
- a. USA Patriot Act
 - b. Department of Homeland Security

Resources

Albrecht, Steve W. *Fraud Examination*. Mason: Thomas South Western, 2003.

Rosoff, Steven M., Pontell, Henry, and Tillman, Robert H. *Profit Without Honor*. 4th. Upper Saddle River, Pearson Prentice Hall, 2007.

Wells, Joseph T. *Principles of Fraud Examination*. Hoboken: John Wiley Sons, 2005.

Betts, Michael J. *Investigation of Fraud and Economic Crime*. 1st. Oxford University Press, 2017.

Crain, Michael A.; Hopwood, William S; Pacini, Carl. *Essentials of Forensic Accounting*. 1st. Wiley, 2015.

U.S. Department of Justice. *Common Fraud Schemes* <http://www.fbi.gov/scams-safety/fraud>. {ts '2012-05-01 00:00:00'}.

United States Postal Inspection Service. *Mail Fraud Schemes* <https://postalinspectors.uspis.gov/investigations/MailFraud/fraudschemes/FraudSchemes.aspx>. {ts '2012-05-11 00:00:00'}.

Federal Trade Commission. *Identity Theft* <http://www.ftc.gov/bcp/edu/microsites/idtheft/>. {ts '2012-05-11 00:00:00'}.

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