**MOHAWK VALLEY COMMUNITY COLLEGE**

**UTICA AND ROME, NEW YORK**

**COURSE OUTLINE**

**CJ 215 – Principles of Fraud Examination**

**Credits: 3**

1. **Course Description**

This course provides students with an overview of economic/white collar crime in the United States. Topics include methods for detecting and investigating fraud, theoretical concepts, typical illicit schemes, information gathering techniques, methods of organizing and analyzing complex data, and case studies. The course involves an exploration of key characteristics of economic/white collar crime including the extent of seriousness, types of offenses and offenders, victim concerns, and organized efforts to control and prevent these crimes.

1. **Prerequisite:** CJ 101 Introduction to Criminal Justice **or** AC 115 Financial Accounting
2. **Major Topics**

* The Nature of Fraud
* Why People Commit Fraud
* Fighting Fraud: An Overview
* Preventing Fraud
* Recognizing the Symptoms of Fraud
* Data-Driven Fraud Detection
* Investigating Theft Acts
* Investigating Concealment
* Conversion Investigation Methods
* Inquiry Methods and Fraud Reports
* Financial Statement Fraud
* Revenue and Inventory-Related Financial Statement Frauds
* Liability, Asset, and Inadequate Disclosure Frauds
* Fraud against Organizations
* Consumer Fraud
* Legal Follow-up

1. **Student Learning Outcomes**

Upon completion of the course, the student should be able to:

Through written blog and discussion posts students will identify and describe1) the nature of economic/white collar crime; 2) the nature of economic/white collar crime victimization; and 3) offender motivations of economic/white collar crime.

Through test questions students will accurately identify the primary ways that crimes are committed against consumers, against businesses, on behalf businesses, and common types of employee fraud.

Through the completion of crime investigation exercises, students will be able to differentiate and apply the basic principles of fraud prevention, fraud detection, and investigating crimes of fraud with at least 80% accuracy.

Through the completion of crime investigation exercises students will identify key strategies that they can apply to conducting effective fraud investigations that will be evaluated and summarized in a formal written fraud memorandum for each case completed in the course.