ACCG877
Emerging Issues in Financial Crime
S1 Day 2016
Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff
Unit Convenor
Verity Greenwood
verity.greenwood@mq.edu.au
Contact via accg877@mq.edu.au
E4A Room 310
Monday 2.00-4.00pm or by appointment

Credit points
4

Prerequisites
4cp in ACCG or ACST or BUS or ECON or MKTG units at 600 level

Corequisites

Co-badge status

Unit description
This unit is designed to provide an in-depth understanding of the many facets of financial crime and governance and allows appreciation of the political, economic, environmental, cultural and social repercussions of financial crime on business and the community. The unit is designed to allow students to embark on a research process that identifies and selects recent case studies that provide insight into a range of emerging sophisticated and innovative methodologies utilised by fraudsters. This unit also includes an introduction to relevant research methods.

Important Academic Dates
Information about important academic dates including deadlines for withdrawing from units are available at https://students.mq.edu.au/important-dates

Learning Outcomes

1. Analyse the changing regulatory environment and the new risks facing businesses, professions and the community.

2. Apply critically reflective practice or research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.

3. Appreciate the national and international responses to financial crime and their links to
the financing of terrorism organisations, money laundering and other drug related crimes.

4. Identify an issue critical to some aspect of financial crime theory, policy or practice and organise, analyse and synthesise the available research in academic and professional literatures related to the selected issue.

**General Assessment Information**

**Extensions**

You are expected to submit written assessment tasks by the published due date UNLESS you have received written permission to submit your work at a later date from the Unit convenor. No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission – 20% penalty). This penalty does not apply for cases in which an application for disruption of studies is made and approved. No submission will be accepted after solutions have been posted.

Details of how the University defines serious and unavoidable disruption to studies, and information about the processes involved, are contained in the Disruptions to Studies Policy.

**Assignment Preparation and Submission**

At the start of each assignment (Reflective Task, Literature Review and Case Study), you are required to paste in the following words and insert your name:

I, [Insert your name], declare that:

This assignment is entirely my own work based on my personal study and/or research.

- I have acknowledged all material and sources used in the preparation of this assignment, including any material generated in the course of my employment.
- I have not copied in part, or in whole, or otherwise plagiarised, the work of others.
- The assignment, or substantial parts of it, has not previously been submitted for assessment in any formal course of study in this or any other institution, unless acknowledged in the assignment and previously agreed to by the Unit's Convenor.
- The assignment is within the word and page limits specified for the assignment.
- The use of any material in this assignment does not infringe the intellectual property / copyright of a third party.
- I understand that this assignment may undergo electronic detection for plagiarism and a copy of the assignment may be retained on the University's database and used to make comparisons with other assignments in the future.
- All written work must be submitted as Microsoft Word files. When naming files please adopt the following convention, and this wording should also appear on each page of the Assignment: eg ACCG877 John Smith RT.

https://unitguides.mq.edu.au/unit_offerings/55403/unit_guide/print
Assessment Tasks

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Online Forums</td>
<td>30%</td>
<td>Weeks 3-4; 8-9; 12-13</td>
</tr>
<tr>
<td>Reflective Task</td>
<td>10%</td>
<td>3 April 2016 by 5pm</td>
</tr>
<tr>
<td>Literature Review (LR)</td>
<td>20%</td>
<td>15 May 2016 by 5pm</td>
</tr>
<tr>
<td>Case Study</td>
<td>40%</td>
<td>13 June 2016 by 5 pm</td>
</tr>
</tbody>
</table>

Online Forums

Due: **Weeks 3-4; 8-9; 12-13**
Weighting: **30%**

Three formal online Forums will be conducted during the Session. These are analogous to tutorials in a traditional course. You are required to participate actively in these, and your contributions will be assessed.

Online Forum 1: Monday 14 March- Tuesday 22 March
Online Forum 2: Monday 2 May- Tuesday 10 May
Online Forum 3: Monday 30 May-Tuesday 7 June

Submission: online through unit website.

Details of the Online Forums and the topics designated for each Module are listed on the unit website and will be discussed in the seminars.

*Your contribution to each Forum will be given a composite rating (= K+A+P) see the Assessment Guide on ilearn for more details.*

This Assessment Task relates to the following Learning Outcomes:

- Analyse the changing regulatory environment and the new risks facing businesses, professions and the community.
Apply critically reflective practice or research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.

Appreciate the national and international responses to financial crime and their links to the financing of terrorism organisations, money laundering and other drug related crimes.

Identify an issue critical to some aspect of financial crime theory, policy or practice and organise, analyse and synthesise the available research in academic and professional literatures related to the selected issue.

Reflective Task
Due: 3 April 2016 by 5pm
Weighting: 10%

The Reflective Task is an exercise designed to encourage reflection on Unit topics and associated readings. The topic is drawn from Module One and details of the Reflective Task are provided in that Module and are listed on the unit website under 'Assessment Guide'.

Submission: Online through unit website by 5pm on the due date. Submission will be subject to a check by Turnitin.

Extension: No extensions will be granted unless approval has been given under the Disruption to Studies Policy.

This Assessment Task relates to the following Learning Outcomes:

- Analyse the changing regulatory environment and the new risks facing businesses, professions and the community.

- Apply critically reflective practice or research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.

- Appreciate the national and international responses to financial crime and their links to the financing of terrorism organisations, money laundering and other drug related crimes.

- Identify an issue critical to some aspect of financial crime theory, policy or practice and organise, analyse and synthesise the available research in academic and professional literatures related to the selected issue.

Literature Review (LR)
Due: 15 May 2016 by 5pm
Weighting: 20%

The Literature Review is designed to effectively enhance research skills and help students learn...
to synthesize, analyse and interpret information using appropriate disciplinary content and methodology. The LR will act as a first step in the preparation of your final case study. The criteria for the LR assignment will be discussed in depth and sample literature reviews will be discussed at the on-campus session on the 7 March. Your approach to the literature review should include the following steps.

- Provide a brief, informative and relevant title that establishes the financial crime which is to be explored in the proposed case study research.
- Draw upon existing knowledge to identify a significant issue which relates to an aspect of financial crime.
- Define your topic using appropriate journal articles, class readings, or scholarly reviews of the literature for background information.
- Use databases to find books, articles and web sites relevant to your topic.
- Evaluate the types and appropriateness of information used and describe what is known about this issue in the relevant literature.
- Complete an annotated bibliography explaining why each resource is appropriate for your paper and how it will support the case study.

Further discussion about the structure of the LR will be covered in the Module 1 on-campus session on the 12 March, 2016.

Submission: Online through unit website by 5pm on the due date. Submission will be subject to a check by Turnitin.

Extension: No extensions will be granted unless approval has been given under the Disruption to Studies Policy.

This Assessment Task relates to the following Learning Outcomes:
- Identify an issue critical to some aspect of financial crime theory, policy or practice and organise, analyse and synthesise the available research in academic and professional literatures related to the selected issue.

Case Study

Due: **13 June 2016 by 5 pm**
Weighting: **40%**

The case study deals with a particular aspect of financial crime. You are required to describe the trend/s and issues (for example, an increase/decrease, legislative reform, a change in character, sequence of activities, a problem) of your case study and analyse the repercussions of that financial crime on business and the community. The structure of the finished Case Study is:

1. Short introduction
2. Case Description (**In final form, this should be no more than 1000 words**)
3. Case Analysis (In final form, this should be around 1500 words)

4. Short conclusion summarising the main points you've made in your 'Analysis'

5. List of literature you've cited.

Submission: Online through unit website by 5pm on the due date. Submission will be subject to a check by Turnitin.

Penalty: This assignment is to be a concise word processed document and English expression is very important in this task. Late assignments will incur a 10% penalty per day or part thereof as detailed under the General Assessment Information. Note that non-submission of the case study will result in an automatic fail grade for the unit.

Extension: No extensions will be granted unless approval has been given under the Disruption to Studies Policy.

This Assessment Task relates to the following Learning Outcomes:
• Analyse the changing regulatory environment and the new risks facing businesses, professions and the community.
• Apply critically reflective practice or research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.
• Appreciate the national and international responses to financial crime and their links to the financing of terrorism organisations, money laundering and other drug related crimes.
• Identify an issue critical to some aspect of financial crime theory, policy or practice and organise, analyse and synthesise the available research in academic and professional literatures related to the selected issue.

Delivery and Resources
The unit is delivered in compressed mode over three block sessions. Each block session will cover one complete Module with topics as listed in the Unit Schedule and accompanying Online Forums. In the on-campus session the lecturer will lead discussion covering the key points of the relevant material. The format and approach for this session will vary but may include activities where students will be asked to participate. This will require students to have pre-read the material and prepare for each activity listed..

The on-campus sessions provide opportunities to explore concepts covered in the Modules through seminars, discussions and group activities. Note that students studying in Australia on international study visas are required to attend all on-campus sessions. For other students, attendance is strongly encouraged but not a course requirement.
**Unit guide** ACG877 Emerging Issues in Financial Crime

<table>
<thead>
<tr>
<th>Saturday 1 = Sat 12 March</th>
<th>9.00am – 5.00pm</th>
<th>E5A 120</th>
<th>Module 1, RT1, LT &amp; Forum 1 &amp; 2; Case study</th>
</tr>
</thead>
<tbody>
<tr>
<td>Saturday 2 = Sat 30 April</td>
<td>9.00am – 5.00pm</td>
<td>E5A 120</td>
<td>Module 2, Forum 1 &amp; 2, LT &amp; Case Study description</td>
</tr>
<tr>
<td>Saturday 3 = Sat 28 May</td>
<td>9.00am – 5.00pm</td>
<td>E5A 120</td>
<td>Module 3, Forum 3, Final Case Study analysis</td>
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**Unit web page**

Course material is available on the Macquarie University learning management system (iLearn).

The web page for this unit can be found at [http://mq.edu.au/iLearn/index.htm](http://mq.edu.au/iLearn/index.htm)

**Research Tools**

There are no prescribed textbooks for the unit. The content of this unit will be supplemented with readings available on this unit web site listed under the Modules reading list and online journals. The electronic Journals and texts listed under the heading 'Useful Internet Sites' on this page are also useful as additional references and are available in the library and, unless otherwise referenced, electronic publications can be downloaded from e-Reserve.

**Technology Used and Required**

**Students are expected to have:**

- Proficiency in word, excel and powerpoint
- Knowledge of Macquarie University ilearn- for downloading seminar materials, etc
- Knowledge of the library research databases- for accessing additional research material
- Access to a personal computer in order to complete tasks the required assessments on iLearn.

**Useful internet sites:**

Databases from all Australian jurisdictions: [Australasian Legal Information Institute](http://www.austrlii.edu.au/)


[Australian Institute of Criminology publications](https://unitguides.mq.edu.au/unit_offerings/55403/unit_guide/print)

**Unit Schedule**

*Module/ Topic.*

All activities listed are for on-campus block sessions.

| Module 1: Global Financial Trends and Reforms (On-campus block session 12 March) | 1 |

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**Unit guide** ACG877 Emerging Issues in Financial Crime

*in Crime and Criminal Justice*, No. 420, Australian Institute of Criminology, Canberra.


**Journal articles**

Braithwaite J 2011 Diagnostics of white collar crime prevention, *Criminology & Public Policy* 9(3) 621-626, 2010


**Books and reports**


### Overview:

Module One provides opportunities for students to:
- understand emerging issues and trends in financial crime
- understand the key legislation relating to financial crime
- develop a general understanding of the nature of fraud and of process/ethical governance

explore Occupational Fraud and Abuse and measuring its cost

### Introduction/Legal Context

**Activity:** Read *Crimes Amendment (Fraud, Identity and Forgery Offences) Act 2009 NSW* (see readings Module 1)

### Research Skills Strategies

**Activity:** Read Morley-Warner, T (2001) (See Readings List Module One)

### Process/Ethical Governance

**Activity:** Locate online/hard copy new items dealing with fraud. Bring three copies of your topic summary for discussion with other class members.

### Occupational Fraud and Abuse

**Activity:** Video *'How Fraud Hurts You and Your Organisation'*.

### Cybercrime

**Activity:** Bring a media article on any form of cybercrime to discuss in class.

*Forum 1 will be open from Week 3 to 4* (Monday 14 March-Tuesday 22 March). Refer to 'Online Forums' in the unit assessment guide for topic.

RT 1 is due at the end of Week 5 (5pm Sunday 3 April). Refer to ‘Reflective Tasks’ in the unit assessment guide for topic.

### Module 2: Asset Misappropriations   (On-campus block session 30 April)

### Overview:

Module Two provides opportunities to explore the tangible and intangible asset misappropriations by fraudsters, including social engineering, identity theft, skimming, insurance fraud, environment fraud and other fraudulent schemes

### Social Engineering

**Activity:** View [www.social-engineering.org](http://www.social-engineering.org) in preparation for seminar discussion.

### Bribery

**Activity:** Guest Lecture*

### Financial Crime in Southern China

**Activity:** *Guest Lecture*
<table>
<thead>
<tr>
<th>Environment Fraud</th>
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<tbody>
<tr>
<td><strong>Activity:</strong> Decide on a final topic for your case study and prepare a one-page case summary. Bring at least three copies of your topic summary for discussion with other class-members.</td>
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</table>

*Forum 2 will be open from Week 8 to 9 (Monday 2 May- Tuesday 10 May)*. Refer to ‘Online Forums’ in the unit assessment guide for topic.

<table>
<thead>
<tr>
<th>Literature Review (LT) is due at the end of Week 9 (5pm Sunday 15 May)</th>
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<table>
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<tr>
<th>Module 3: Corruption (On-campus block session 28 May)</th>
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<tr>
<td><strong>Overview:</strong></td>
</tr>
<tr>
<td>Module Three provides opportunities for participants to explore the political, economic, social and cultural dimensions of corruption and reflect on the value of these dimensions to our understanding of financial crime</td>
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<table>
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<tr>
<th>Financial Fraud ‘Schemes’</th>
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<tbody>
<tr>
<td><strong>Activity:</strong> Film ‘Madoff Affair’</td>
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<tr>
<th>Conspiracy</th>
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<tbody>
<tr>
<td><strong>Activity:</strong> Read Marston, G. and Walsh, T. (See Readings List Week 10)</td>
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<tr>
<th>Shadow Economy</th>
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<tr>
<td><strong>Activity:</strong> Complete your case analysis, using point-form if you wish. Bring at least three copies of your case description + draft analysis along for discussion with other class members.</td>
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<tr>
<th>Money Laundering and Capital Flight</th>
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<tr>
<td><strong>Activity:</strong> Guest Lecture*</td>
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<thead>
<tr>
<th>Final Revision</th>
</tr>
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<tbody>
<tr>
<td><strong>Activity:</strong> Film ‘Crimes of Fashion’.</td>
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</table>

* Forum 3 will be open Week 12 to Week 13 * (Monday 30 May- Tuesday 7 June)

<table>
<thead>
<tr>
<th>Case Study (Assignment 3) is due at the end of Week 13 (5pm Sunday 13 June)- to be submitted online</th>
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</thead>
</table>

**Learning and Teaching Activities**

**Review topics, pre-read and prepare for assigned activities**

Preparation and review of academic literature – prior to each on-campus seminar session students will be expected to have pre-read some articles listed in the Suggested Readings list.
and contribute to discussion concerning various aspects under each topic designated for that particular Module. The amount of time spent on these readings and the seminar in which they are completed will be at the discretion of the lecturer and will depend upon time available. Accordingly, students should bring a copy of their readings to every seminar.

Group discussions
A list of the required readings for each Module/topic is covered at the end of the unit guide.

Policies and Procedures
Macquarie University policies and procedures are accessible from Policy Central. Students should be aware of the following policies in particular with regard to Learning and Teaching:


In addition, a number of other policies can be found in the Learning and Teaching Category of Policy Central.

Student Code of Conduct
Macquarie University students have a responsibility to be familiar with the Student Code of Conduct:  [https://students.mq.edu.au/support/student_conduct/](https://students.mq.edu.au/support/student_conduct/)

Results
Results shown in iLearn, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in eStudent. For more information visit ask.mq.edu.au.

Student Support
Macquarie University provides a range of support services for students. For details, visit  [http://students.mq.edu.au/support/](http://students.mq.edu.au/support/)
Learning Skills
Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- Workshops
- StudyWise
- Academic Integrity Module for Students
- Ask a Learning Adviser

Student Enquiry Service
For all student enquiries, visit Student Connect at ask.mq.edu.au

Equity Support
Students with a disability are encouraged to contact the Disability Service who can provide appropriate help with any issues that arise during their studies.

IT Help
For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/. When using the University’s IT, you must adhere to the Acceptable Use of IT Resources Policy. The policy applies to all who connect to the MQ network including students.

Graduate Capabilities
PG - Critical, Analytical and Integrative Thinking
Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes
- Analyse the changing regulatory environment and the new risks facing businesses, professions and the community.
- Apply critically reflective practice or research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.
- Appreciate the national and international responses to financial crime and their links to the financing of terrorism organisations, money laundering and other drug related crimes.
• Identify an issue critical to some aspect of financial crime theory, policy or practice and organise, analyse and synthesise the available research in academic and professional literatures related to the selected issue.

Assessment tasks
• Online Forums
• Reflective Task
• Literature Review (LR)
• Case Study

Learning and teaching activities
• Preparation and review of academic literature – prior to each on-campus seminar session students will be expected to have pre-read some articles listed in the Suggested Readings list and contribute to discussion concerning various aspects under each topic designated for that particular Module. The amount of time spent on these readings and the seminar in which they are completed will be at the discretion of the lecturer and will depend upon time available. Accordingly, students should bring a copy of their readings to every seminar.
• A list of the required readings for each Module/topic is covered at the end of the unit guide.

PG - Discipline Knowledge and Skills
Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes
• Analyse the changing regulatory environment and the new risks facing businesses, professions and the community.
• Appreciate the national and international responses to financial crime and their links to the financing of terrorism organisations, money laundering and other drug related crimes.
• Identify an issue critical to some aspect of financial crime theory, policy or practice and organise, analyse and synthesise the available research in academic and professional literatures related to the selected issue.

Assessment tasks
• Online Forums
Learning and teaching activities

- Preparation and review of academic literature – prior to each on-campus seminar session students will be expected to have pre-read some articles listed in the Suggested Readings list and contribute to discussion concerning various aspects under each topic designated for that particular Module. The amount of time spent on these readings and the seminar in which they are completed will be at the discretion of the lecturer and will depend upon time available. Accordingly, students should bring a copy of their readings to every seminar.
- A list of the required readings for each Module/topic is covered at the end of the unit guide.

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcomes

- Analyse the changing regulatory environment and the new risks facing businesses, professions and the community.
- Apply critically reflective practice or research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.
- Appreciate the national and international responses to financial crime and their links to the financing of terrorism organisations, money laundering and other drug related crimes.
- Identify an issue critical to some aspect of financial crime theory, policy or practice and organise, analyse and synthesise the available research in academic and professional literatures related to the selected issue.

Assessment tasks

- Online Forums
- Reflective Task
- Literature Review (LR)
• Case Study

Learning and teaching activities

• Preparation and review of academic literature – prior to each on-campus seminar session students will be expected to have pre-read some articles listed in the Suggested Readings list and contribute to discussion concerning various aspects under each topic designated for that particular Module. The amount of time spent on these readings and the seminar in which they are completed will be at the discretion of the lecturer and will depend upon time available. Accordingly, students should bring a copy of their readings to every seminar.

• A list of the required readings for each Module/topic is covered at the end of the unit guide.

Changes from Previous Offering

The time frame of the three online forum assessments have been reduced from 14 days as was previously offered to 10 days.

Module Readings

Suggested Readings:

MODULE 1 Global Financial Trends and Reform

Introduction/Legal Context


Research Skills


Process/Ethical Governance

Braithwaite J (2011) Diagnostics of white collar crime prevention, Criminology & Public Policy 9(3) 621-626, 2010


**Occupational Fraud and Abuse**


**Cybercrime**


**MODULE 2: Asset Misappropriations**

**Social Engineering**

[www.social-engineering.org](http://www.social-engineering.org)

**Bribery**


Financial Crime in Southern China


Environment Fraud


 MODULE 3 Corruption

Conspiracy


Shadow Economy

Baxt, R (2012) *Securities and financial services law*, LexisNexis Butterworths, Chatswood, NSW (see Chapter 17).


**Financial Fraud ‘Schemes’**


**Money Laundering and Capital Flight**


Burger, Ethan S. (2009) 'Following only some of the money in Russia', *Demokratizatsiya* 17(1), 41-70.


**Research and Practice, Global & Sustainability**

**Work Requirements**

This Unit has been designed as a 4 postgraduate credit point Unit, requiring the equivalent of 13 weeks of work over one session. Being a four credit-points Unit you should expect to spend a minimum of 12 hours per week to meet the requirements of the Unit. As a guide students should spend the approximate amounts of time as listed on each of the following activities (Note: Each activity listed includes hours required for pre-reading and self-study):

<table>
<thead>
<tr>
<th>Activities</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 Block on-campus sessions</td>
<td>50</td>
</tr>
</tbody>
</table>
As a postgraduate student, you bring valuable knowledge and experience to the Unit. As you work through the Unit, try to:

- critically question your own preconceptions
- share your insights with others in the group
- contribute to critical analysis and debate of concepts found in the literature and the views of other class members.

In completing the Unit, you are expected to:

- participate fully in online Forums and/or face-to-face discussions
- provide feedback in class and/or in the 'Drop In Dialogue'
- read at least one of the articles as set out for each module on the unit website and bring this reading into class discussions.

This unit uses research from external sources (references) and gives you practice in applying research findings in your assignments.

**Recent Research by Convenor**

**Publications**


**Conferences**


Global & Sustainability

This unit provides an in-depth understanding of the many facets of financial crime and governance and allows appreciation of the political, economic, environmental, cultural and social repercussions of financial crime at global, regional and local level on business and the community. This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within the financial crime and governance specialisation. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit materials have a reference list at the end of each chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

Global context:

• Module One ‘Global Financial Trends and Reform’ is specifically aimed at the global context. Globalisation and the changing nature of technology, mobility and financial services are recognised as being the catalyst for the challenges presented by fraud.

• All assessments, including the Online Forums, Reflective Task, Literature Review and final case study draw on global research to understand fraud at the global, regional and local scale.

Sustainability context:

• Module Two includes an in-depth seminar on Environmental Fraud and its impacts on:
  - the physical environment and possible disparities between its private economic costs
and the social costs of its activities and the external costs of business activities

- Pollution control; environment protection and the need for higher global environmental standards