ACCG877

Emerging Issues in Financial and Cyber Crime

S1 Day 2019

Dept of Accounting & Corporate Governance

Contents

General Information

Unit convenor and teaching staff
Convenor
Dr Murray Lawson
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Off-Campus
By email

Moderator
Hope Ashiabor
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N/A
N/A

Rahat Munir
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Credit points
4

Prerequisites
(4cp in ACCG or ACST or BUS or ECON or MKTG units at 600 level) or admission to MCyberSec

Corequisites

Co-badged 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://www.mq.edu.au/study/calendar-of-dates

Learning Outcomes

On successful completion of this unit, you will be able to:

Analyse the changing regulatory environment and the new cyber security risks facing businesses, professions and the community.
Apply critically reflective practice and research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.
Recognise 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/cyber security theory, policy or practice and augment research skills by organising, analysing and synthesising available academic and professional research, using appropriate disciplinary content and methodology 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 Special Consideration Policy.

Assignment Preparation and Submission

At the start of each assignment (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**

The password-protected component of your Unit's web site is hosted on Online Learning @ MQ. For information about confidentiality when studying online, see http://online.mq.edu.au/uw/conf.html

The submission of assignments (Literature Review and final Case Study) via iLearn involves an inbuilt automatic check for plagiarism using the Turnitin application.

It is important to note that the LR and Case Study documents must be uploaded and submitted correctly by clicking the 'submit' button on their designated unit website link. Documents left as drafts will not be marked.

Assessment Tasks

Name	Weighting	Hurdle	Due
Reflective Review	20%	No	By 5 pm on 12 April, 2019
Literature Review (LR)	30%	No	5pm 12th May 2019
Final Case Study	50%	No	5pm 12 June 2019

Reflective Review

Due: **By 5 pm on 12 April, 2019**
Weighting: **20%**

Task Description:
The Reflective Review is in the form of two steps:

1. **Formal Online Forum.** The online forum will be conducted in Module One. This Forum is analogous to tutorials in a traditional course. You are required to participate actively in the Forum, and your contributions will be assessed.

Online Forum 1: **Monday 01 April to Thursday 04 April, 2019** (4 days. Opens 7am 01 April,

2019 and closes 11pm, 04 April, 2019).

Submission: online through unit website.

Important: Once a group has had an initial post made each subsequent posting must be threaded to a previous post within that group. If a post has begun in a group students must not make a separate posting outside that initial post and thread. Any separate posts made after a threaded posting has commenced will not be graded.

Details and requirements of the Online Forum and the topic designated for the Forum is listed on the unit website, in the ACCG877 Assessment Guide and will be discussed in the Module One block seminar session.

2. **Reflective Critique.** This assessment provides a link between formal learning and personal meaning. In a one page critique (330 words maximum, 1.5 spacing), refer to the online forum, the Module One seminar and the requirements and workload in the unit to :

- Evaluate usefulness and content of the online forum
- Identify your perceptions and understanding of the ACCG877 unit
- Indicate your workload management plan
- Reflect on your thinking.

Your contribution to the Forum and your Reflective Critique paper will be given a composite rating (= K+A+P): See the Assessment Guide on ilearn for more details on the Reflective Review requirements.

Due date: 5pm 12th April, 2019.

Submission: Reflective Critique to be submitted online through the 'Reflective Review' link via Turnitin on the unit website by 5pm on the 7th April, 2019 (due date). Attached to the submission must be a statement as set out in "General Assessment Information' section of this unit guide under the heading 'Assignment Preparation and Submission'. This statement is not included in the final word count. Ensure that the RR document is uploaded and submitted correctly by clicking the 'submit' button. Documents left as drafts on the submission site will not be marked. **Format:** 12 font; 1.5 spacing **Length:** One page (330 words maximum) **Late Submission:**
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.

Extension: No extensions will be granted unless approval has been given under the Special Consideration Policy.

On successful completion you will be able to:

- Analyse the changing regulatory environment and the new cyber security risks facing businesses, professions and the community.
- Apply critically reflective practice and research outputs to produce new insights and

knowledge into the political, economic, environmental, cultural and social impact of financial crime.

- Recognise 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/cyber security theory, policy or practice and augment research skills by organising, analysing and synthesising available academic and professional research, using appropriate disciplinary content and methodology related to the selected issue.

Literature Review (LR)

Due: **5pm 12th May 2019**
Weighting: **30%**

Task Description:
The Literature Review is designed to effectively enhance research skills and help students learn to synthesise, 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 Module One and Two on campus block sessions and will also be posted online on the unit website.

Submission: Online through through the Literature Review link unit website via Turnitin by 5pm on the **12th May 2019** (due date). Attached to the submission must be a statement as set out in "General Assessment Information' section of this unit guide under the heading 'Assignment Preparation and Submission'. This statement is not included in the final word count. Ensure that the LR document is uploaded and submitted correctly by clicking the 'submit' button. Documents left as drafts on the submission site will not be marked. **Format:** Further discussion about the structure of the LR will be covered in the Module 1 and 2 on-campus sessions on the 30th March and 13th April, 2019. **Length:** Total word count: 1,000 words. **Inherent Task Requirements:** Your approach to the literature review should include the following steps.

• Provide a brief, informative and relevant title that establishes the financial crime/cyber security topic 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/cyber security.

• 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.

Late Submission:
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.

Extension: No extensions will be granted unless approval has been given under the Special Consideration Policy.

On successful completion you will be able to:

- Analyse the changing regulatory environment and the new cyber security risks facing businesses, professions and the community.
- Apply critically reflective practice and research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.
- Recognise 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/cyber security theory, policy or practice and augment research skills by organising, analysing and synthesising available academic and professional research, using appropriate disciplinary content and methodology related to the selected issue.

Final Case Study

Due: **5pm 12 June 2019**
Weighting: **50%**

Task Description:
The case study deals with a particular aspect of financial crime/cybersecurity. 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.

Submission: Online through the Case Study link unit website via Turnitin by 5pm on the **12th June 2019** (due date). Submission will be subject to a check by Turnitin. Attached to the submission must be a statement as set out in "General Assessment Information' section of this unit guide, under the heading 'Assignment Preparation and Submission'. This statement is not included in the final word count. Ensure that the case study document is uploaded and submitted correctly by clicking the 'submit' button. Documents left as drafts will not be marked. **Format:** Essay; 12 font; 1.5 spacing **Length:** Total word count: 3,000 words **Inherent Task Requirements:**
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.

Late Submission:
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 Special Consideration Policy.

On successful completion you will be able to:

- Analyse the changing regulatory environment and the new cyber security risks facing businesses, professions and the community.
- Apply critically reflective practice and research outputs to produce new insights and knowledge into the political, economic, environmental, cultural and social impact of financial crime.
- Recognise 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/cyber security theory, policy or practice and augment research skills by organising, analysing and synthesising available academic and professional research, using appropriate disciplinary content and methodology related to the selected issue.

Delivery and Resources

Required Text:	De Kauwe, Shane (2018) *The Law of Fraud: An Australian Investigator's Guide*, Fraud Response Pty Ltd, ISBN 9781925786200 and ISBN 9781925786477. Available Co-Op Bookshop. Two books held Macquarie Library Reserve. Textbook will also be prescribed for ACCG878 (Session 2, 2019).
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
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.

Delivery Format and Other Details:

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. 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.

Date	*Time?*	*Focus?*
Saturday 1 = Sat 30 March	9.00am – 5.00pm	Module 1, RR & LR, Case study
Saturday 2 = Sat 13 April	9.00am – 5.00pm	Module 2, LR; Case Study description
Saturday 3 = Sat 25 May	9.00am – 5.00pm	Module 3, Final Case Study analysis

Please refer to http://www.timetables.mq.edu.au/ for clarification of the Session timetable.

Recommended Readings:	The content of this unit will be supplemented with readings available on this unit web site listed under the Modules reading list (see pp. 18-22 in this unit guide) and online journals. This reading list may be supplemented during the session is required. 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. **Useful internet sites:** Databases from all Australian jurisdictions:*Australasian Legal Information Institute* http://www.austlii.edu.au/ For guidance in citing legal references:*Australian Guide to Legal Citation*, 3rd Edition, Melbourne University Law Review Association http://www.law.unimelb.edu.au/469B9330-4CA2-11E2-95000050568D0140 **Australian Institute of Criminology publications** Hutchings, A. 2012, 'Computer security threats faced by small businesses in Australia', *Trends & issues in crime and criminal justice no.433,* Australian Institute of Criminology, Canberra. Jorna, P. & Smith, R.G. 2015 'Fraud against the Commonwealth Report to Government 2010–11 to 2012–13', *Monitoring Report no. 24,* Australian Institute of Criminology, Canberra. Levi M & Smith, RG 2011. 'Fraud Vulnerabilities and the Global Financial Crisis', *Trends and Issues in Crime and Criminal Justice*, No. 422, Australian Institute of Criminology, Canberra. Ross S & Smith, RG 2011. 'Risk Factors for Advance Fee Fraud Victimisation', *Trends and Issues in Crime and Criminal Justice,* No. 420, Australian Institute of Criminology, Canberra. Smith RG & Walker J 2010. The Illegal movement of Cash and Bearer Negotiable Instruments: Typologies and Regulatory Responses, in *Trends and Issues in Crime and Criminal Justice*, No. 402, Australian Institute of Criminology, Canberra. Smith RG, McCusker R & Walters J 2010. 'Financing of terrorism: Risks for Australia', *Trends and Issues in Crime and Criminal Justice*, No 394, Australian Institute of Criminology, Canberra. **Journal articles** Braithwaite J 2011 'Diagnostics of white collar crime prevention', *Criminology & Public Policy* 9(3) 621-626, 2010. Furnell, Steven and Dowling, Samantha (2019) 'Cyber crime: a portrait of the landscape', *Journal of Criminological Research, Policy and Practice,* https://doi.org/10.1108/JCRPP-07-2018-0021 Hargovan, Anil (2018) 'Governance in practice: Hayne royal commission interim report: Unclogging the central artery', *Governance Directions*, Vol. 70, No. 11, Dec 2018, pp. 691-699. Smith RG 2011. 'The Criminogenic Effects of Cybercrime Prevention Advice – And How to Avoid Them, Targeting Tax Crime', Issue 4, February, pp. 26-7*, Australian Taxation Office,* Canberra. Smith RG 2010. 'Organised Identity Theft in a Global Perspective', *Security Solutions*, No. 68, October, pp.88-92 Smith RG 2008, 'Coordinating individual and organisational responses to fraud', *Crime, law and social change*, vol. 49, no. 5, pp. 379-96. Choo K-K R& Smith RG 2007, 'Criminal exploitation of online systems by organised crime groups', *Asian Journal of Criminology, V*ol 2 no. 2. **Books and reports** Graycar A& Smith RG (eds) 2011. '*Handbook of Global Research and Practice in Corruption',* Edward Elgar Publishing Ltd: Cheltenham. Choo K-K R, Smith RG & McCusker R 2007. 'Future directions in technology-enabled crime: 2007-09', *Research and Public Policy Series* No 78. pp. 1-131, Australian Institute of Criminology, Canberra.
Other Course Materials:	A comprehensive list of suggested Module readings for each topic covered in this unit is set out on pages 18 - 22 of this unit guide.

Unit Schedule

Module 1: Global Financial Trends and Reform

Topic/ Subsection	Readings (see Readings List Module 1)	Content	Delivery
1.1 Introduction	Pre- read ACCG877 Unit Guide and Assessment Guide	Introduction to ACCG877 course structure and requirements	Recorded introduction seminar prior to Module 1, 30 March
1.2 Emerging Trends in Financial Crime	1. Read De Kauwe, S. pp 40-43 2. Read Hutchings, A. (2012) 3. Read *Crimes Amendment (Fraud, Identity and Forgery Offences) Act* 2009 NSW	Discussion on emerging trends in fraud and cyber security, including the problems/issues/ threats re privacy, e-commerce, the Internet and globalization.	On-campus seminar, Module 1, 30 March
1.3 Research Skills Strategies	1. Read Ngai et al (2011) 2. Read Morley-Warner, T. (2001)	Research skills strategies evaluation / analysing/ reflecting explained.	On-campus seminar, Module 1, 30 March
1.4 Process/ Ethical Governance	1. Read De Kauwe, pp. 41; 54-55; 60-83. 2. Read Jorna, P. and Smith, R.G (2015) 3. Read Levi, M. & Smith, R.G. (2011)	Review relevant fraud legislation/legal framework of cyber security and moral and ethical issues in business.	On-campus seminar, Module 1, 30 March
1.5 Cybercrime	1. Read *Cybercrime Act* 2001,Cth 2. Read *Cybercrime Legislation Amendment Act* 2012, Cth; and at least one of the following: 3. Read Furnell & Dowling (2019) 4. Read Chawki, M, Darwish, A., Khan, M.A., Tyagi.S. (2015) 5. Read Choo K-K R & Smith RG (2007).	Recognition that cybercrime is now the global driver of fraud. Analysis of political, economic, social, cultural and environmental implications of ICT use. Download online/hard copy media articles (3 duplicates) on any form of cybercrime and bring to the seminar for discussion.	On-campus seminar, Module 1, 30 March

1.6 **Financial Crime in Southern China**	**Guest Lecture*** 1. Read Dawnay, K. (2012) 2. Read Peng Wang (2012)	Includes a focus on the rising impact and threat of cybercrime in southern China.	On-campus seminar, Module 1, 30 March
Module 2 : Asset Misappropriations			
Topic/ Subsection	**Readings and Activity** (see Readings List Module 2)	**Content**	**Delivery**
2.1 **Occupational Fraud and Abuse**	1. Read ACFE *2018 Global Fraud Survey* 2. Read De Kauwe, pp. 36-54 3. Read Hargovan, A. 4. Read Smith, R.G (2008) Video Presentation: 'How Fraud Hurts You and Your Organisation'.	Impact of fraud on victim organisations, fraudster red flags and fraud diamond unpacked. Cybercrime identified as underpinning increasing occupational fraud activity. Decide on a final topic for your case study, prepare a brief topic summary and bring three copies to discuss with other students in the seminar.	On-campus seminar, Module 2, 13 April
2.2 **Financial Fraud 'Schemes'**	Read *Lipohar v R* (1999) (see De Kauwe, pp. 6-9)	Review Case Studies 19, 20 and 21st Century. Financial fraud schemes often are repeated in history but cybercrime now adds a new insidious dimension to fraud schemes requiring greater cyber security.	On-campus seminar, Module 2, 13 April
2.3 **Money Laundering and Capital Flight**	**Guest Lecture*** 1. Read U.S. Senate 2012 *U.S. Vulnerabilities to Money Laundering, Drugs and Terrorist Financing: HSBC Case History*, Washington, D.C. Permanent Subcommittee on Investigations. 2. UN Office of Drugs and Crime 2011 *Estimating Illicit Financial Flows Resulting from Drug Trafficking and Other Transnational Crimes,* Geneva. 3. Read Ulger, Ozlem (2018).	Seminar examines money laundering and capital flight across South-east Asia and the impact of digital technology in facilitating the migration of traditional organized crime online.	On-campus seminar, Module 2, 13 April
2.4 **Shadow Economy**	1. Read Medina and Schneider (2018) 2. Read Baxt, R (2012) 3. Read Qu, C.Z. (2008)	Seminar includes discussion and identification of the political and economic environment factors that influence the scope of the underground economy at a local, regional and global level.	On-campus seminar, Module 2, 13 April

Module 3 :Corruption		Content	Delivery
Topic/ Subsection	**Readings and Activity** (see Readings List Module 3)		
3.1 **Bribery**	1. *Criminal Code Amendment (Theft, Fraud, Bribery and related Offences) Act 2000* (Cth) 2. Read Caripis, L. (2017)(Transparency International) 3. Read Graycar A & Smith RG (eds) (2011)	Case Study: Financial Crime and Cyber security in the Mining and Construction Industry	On-campus seminar, Module 3, 25 May
3.2 **Conspiracy**	**Guest Lecture*** 1. Read Duffy, M. (2005) 2. Read Marston, G. and Walsh, T (2008)	a. Case Study: Strike Force Whittlesford: Illustrates the investigative tracking of an extensive cyber web of deceit; b. Public sector fraud.	On-campus seminar, Module 3, 25 May
3.3 **Social Engineering/** **Identity Theft**	View www.social-engineering.org in preparation for seminar discussion; Read Goel, Rajeev (2019) pp 1-7.	Dialogue on the aspects, tools and skills of professional and malicious social engineering as well as the role of cyber security in protecting modern business. Bring completed case description and case analysis (3 copies) and discuss with other class members in the seminar.	On-campus seminar, Module 3, 25 May
3.4 **Environment Fraud**	1. *Read Environment Protection and Biodiversity Act 1999* (Act No. 91 of 1999 as amended) (Cth) 2. Read Glazewiski (2019) 3. Read Bergenas, J. & Knight, A. (2015).	Discussion will centre on the nature, extent and inancial incentives of environmental fraud crimes and the webs of interdependency between the ecosystem and business.	On-campus seminar, Module 3, 25 May
3.5 **Final Revision**	Revision	Reflecting back discussion	On-campus seminar, Module 3, 25 May

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 (pp. 18-22).

Marking Criteria and Feedback on Assessments

The criteria for the Literature Review and final Case Study will be available on the unit website as well as a marking rubric on Grademark. Online feedback will be given for both the Reflective Review and the Literature Review.

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- Academic Appeals Policy
- Academic Integrity Policy
- Academic Progression Policy
- Assessment Policy
- Fitness to Practice Procedure
- Grade Appeal Policy
- Complaint Management Procedure for Students and Members of the Public
- Special Consideration Policy *(**Note:** The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.)*

Undergraduate students seeking more policy resources can visit the Student Policy Gateway (https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct

Results

Results published on platform other than eStudent, (eg. iLearn, Coursera etc.) 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

Student Support

Macquarie University provides a range of support services for students. For details, visit 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 Services and 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.

Student Enquiries

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

If you are a Global MBA student contact globalmba.support@mq.edu.au

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 - 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 cyber security risks facing businesses, professions and the community.
- Recognise 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/cyber security theory, policy or practice and augment research skills by organising, analysing and synthesising available academic and professional research, using appropriate disciplinary content and methodology related to the selected issue.

Assessment tasks

- Reflective Review
- Literature Review (LR)
- Final 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 (pp. 18-22).

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 cyber security risks facing businesses, professions and the community.
- Apply critically reflective practice and research outputs to produce new insights and

knowledge into the political, economic, environmental, cultural and social impact of financial crime.
- Recognise 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/cyber security theory, policy or practice and augment research skills by organising, analysing and synthesising available academic and professional research, using appropriate disciplinary content and methodology related to the selected issue.

Assessment tasks

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Learning and teaching activities

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- A list of the required readings for each Module/topic is covered at the end of the unit guide (pp. 18-22).

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

- Recognise 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/cyber security theory, policy or practice and augment research skills by organising, analysing and synthesising available academic and professional research, using appropriate disciplinary content and methodology related to the selected issue.

Assessment tasks

- Reflective Review
- Literature Review (LR)
- Final 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 (pp. 18-22).

Changes from Previous Offering

The unit is now also a core unit in the Master of Cyber Security, Cyber Governance and Management specialisation.

Some topics are now delivered online as recorded seminars (see unit schedule).

Module Readings

Suggested Readings:

MODULE 1 Global Financial Trends and Reform

Introduction/Legal Context

Crimes Amendment (Fraud, Identity and Forgery Offences) Act 2009 NSW http://www.austlii.edu.au/au/legis/nsw/num_act/caiafoa2009n99500.pdf

Criminal Code (Theft, Fraud, Bribery and Related Offences) Amendment Act 2004 (ACT) **http://www.legislation.act.gov.au/a/2004-15/20040409-12338/pdf/2004-15.pdf**

Criminal Code Amendment (Theft, Fraud, Bribery and related Offences) Act 2000 (Cth)**http://www.austlii.edu.au/au/legis/cth/consol_act/ccafbaroa2000505/**

Cybercrime Act 2001, No. 161,200 (Cth) https://www.legislation.gov.au/Details/C2004A00937

Cybercrime Legislation Amendment Act 2012, No. 120, 2012 (Cth) https://www.legislation.gov.au/Details/C2012A00120

Hutchings A. 2012, 'Computer security threats faced by small businesses in Australia', Trends & issues in crime and criminal justice no. 433, *Australian Institute of Criminology,* Canberra.

Research Skills

Morley-Warner, T. (2001) Academic writing is….A guide to writing in a university context, *University of Technology*, Sydney: CREA.

Process/Ethical Governance

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

Jorna, P. & Smith, R.G. (2015) 'Fraud against the Commonwealth Report to Government 2010-11 to 2012-2013,' Monitoring Report No. 24, *Australian Institute of Criminology,* Canberra.

Levi M & Smith, R.G. (2011) Fraud Vulnerabilities and the Global Financial Crisis, *Trends and Issues in Crime and Criminal Justice*, No. 422, Australian Institute of Criminology, Canberra.

Smith R.G. (2008) Coordinating individual and organisational responses to fraud, *Crime, law and social change*, vol. 49, no. 5, pp. 379-96.

Cybercrime

Chawki, M,, Darwish, A., Khan, M.A., Tyagi.S. (2015) *Cybercrime, Digital Forensics and Jurisdiction,* Springer International Publishing

Choo K-K R & Smith RG (2007) Criminal exploitation of online systems by organised crime groups, *Asian Journal of Criminology* vol 2 no. 2.

Choo K-K R, Smith RG & McCusker R (2007) Future directions in technology-enabled crime: 2007-09. *Research and Public Policy Series* No 78. pp. 1-131, Australian Institute of Criminology, Canberra.

Goel, Rajeev (2019) 'Identity theft in the internet age: Evidence from the U.S. states,' Managerial and Decision Economics, pp. 1-7. https://doi.org/10.1002/mde.2991

Hayden, E.C. (2015) Cybercrime fighters target human error, *Nature*, Vol. 518(7539), p.282.

Sannd, Premankit & Cook, David M. (2018) 'Older Adults and the Authenticity of Emails.docx,' *14th International Conference on Information Processing,* ICInPro2018 http://works.bepress.com/david_cook/26/

Smith RG (2010) Organised Identity Theft in a Global Perspective, *Security Solutions*, No. 68, October, pp.88-92

Smith RG (2011) The Criminogenic Effects of Cybercrime Prevention Advice – And How to Avoid Them, Targeting Tax Crime, Issue 4, February, pp. 26-7*, Australian Taxation Office,* Canberra.

Financial Crime in Southern China

Dawnay, Kit (2012) Risky business - Money laundering in Macau, *Jane's Intelligence Review*, 28 Feb.

Greenwood, Verity A. and Dwyer, Larry (2016) 'Reinventing Macau tourism: gambling on creativity?', *Current Issues in Tourism, 05/2016; DOI:10.1080/13683500.2016.1187585.*

Isaacs, Matt (2011) The Macau connection, *Reuters Special Report*, 11 Mar., Reuters News

Johnstone, Maurice (2010) Korea criminals - Pyongyang's persistent illegal activities, *Jane's Intelligence Review* 16 Sept.

Peng Wang (2012) Partners in crime - Triad groups move to exploit mainland China, *Jane's Intelligence Review*, 29 Oct.

Yingli Han (2011) *Hong Kong Capital Flight: Determinants and Features*, Master of Commerce and Management Thesis, Canterbury, New Zealand: Lincoln University, Digital Thesis, Chapters 1 and 2, pp. 1-35 (Available Google).

MODULE 2: Asset Misappropriations

Occupational Fraud and Abuse

Association of Certified Fraud Examiners (2018) ACFE Report to the Nations: 2018 Global Study on Occupational Fraud and Abuse, ACFE, https://s3-us-west-2.amazonaws.com/acfepublic/2018-report-to-the-nations.pdf

Smith RG & Walker J (2010) The Illegal movement of Cash and Bearer Negotiable Instruments: Typologies and Regulatory Responses, in *Trends and Issues in Crime and Criminal Justice*, No. 402, Australian Institute of Criminology, Canberra.

Ross S & Smith, RG (2011) Risk Factors for Advance Fee Fraud Victimisation, *Trends and Issues in Crime and Criminal Justice,* No. 420, Australian Institute of Criminology, Canberra.

Financial Fraud 'Schemes'

Dawnay, Kit (2012) Risky business - Money laundering in Macau, *Jane's Intelligence Review*, 28 Feb.

Isaacs, Matt (2011) The Macau connection, *Reuters Special Report*, 11 Mar., Reuters News

Johnstone, Maurice (2010) Korea criminals - Pyongyang's persistent illegal activities, *Jane's Intelligence Review* 16 Sept.

McBarnet, Doreen J. (2004) *Crime, compliance and control,* Ashgate/Dartmouth Publishers, Burlington, VT (see Chapter 10)

Oppenheimer, J (2009) *Madoff with the Money*, Wiley Publishers, Hoboken, New Jersey.

Peng Wang (2012) Partners in crime - Triad groups move to exploit mainland China, *Jane's Intelligence Review*, 29 Oct.

Raphael, Adam (1995) *Ultimate Risk : the inside story of the Lloyd's catastrophe*, Four Walls Eight Windows Publishers, New York.

Yingli Han (2011) *Hong Kong Capital Flight: Determinants and Features*, Master of Commerce and Management Thesis, Canterbury, New Zealand: Lincoln University, Digital Thesis, Chapters 1 and 2, pp. 1-35 (Available Google Scholar)

Money Laundering and Capital Flight

Abdulsamed, Farah (2011) *Somali Investment in Kenya*, London: Chatham House, Briefing Paper, March.

Ashin, Paul (2012) 'Dirty Money, Real Pain', *Finance & Development*, (International Monetary Fund), 49(2), 38-42.

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

Christensen, John (2011) 'The looting continues: tax havens and corruption', *Critical perspectives on International Business*, 2011, Vol.7(2), p.177-196.

Smith RG, McCusker R & Walters J (2010) 'Financing of terrorism: Risks for Australia', *Trends and Issues in Crime and Criminal Justice*, No 394, Australian Institute of Criminology, Canberra.

Ülger, Özlem (2018) 'The Role of Money Laundering and Tax Fraud Bitcoin as a Virtual Currency', *Politico Economic Evaluation of Current Issues :Cambridge International Academics*, pp 36-48.

UN Office of Drugs and Crime (2011) *Estimating Illicit Financial Flows Resulting from Drug Trafficking and Other Transnational Crimes*, Geneva.

U.S. Senate 2012 *U.S. Vulnerabilities to Money Laundering, Drugs and Terrorist Financing: HSBC Case History*, Washington, D.C. Permanent Subcommittee on Investigations.

Shadow Economy

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

Medina, Leandro and Schneider, F. (2018) 'Shadow Economies Around the World : What did we Learn Over the Last 20 Years?', *IMF Working Paper WP/18/17*, January 2018, pp. 1-76. https://www.imf.org/~/media/Files/Publications/WP/2018/wp1817.ashx

Qu, C.Z. (2008) *Managed investments and insider trading: regulation and liability*, Sandstone Academic Press, Melbourne.

Scheider, F. (2007) *The shadow economy : an international survey*, Cambridge University Press, Cambridge.

MODULE 3 Corruption

Bribery

Caripis, L., *Combatting corruption in mining approvals: assessing the risks in 18 resource-rich countries*, Transparency International and Transparency International Australia, 2017.

Graycar A & Smith RG (eds) (2011) *Handbook of Global Research and Practice in Corruption,* Edward Elgar Publishing Ltd: Cheltenham.

Stasavage, D. and Daubree, C. (1998) Determinants of Customs Fraud and Corruption: Evidence from Two African Countries, *OECD Development Centre Working Papers,* 138, 1 August, 1998.

Conspiracy

Duffy, M. (2005) 'Fraud on the Market': judicial approaches to causation and loss from securities nondisclosure in the United States, Canada and Australia', 29, *Melbourne University Law Review*, 621.

Marston, G. and Walsh, T (2008) 'Case of Misrepresentation: Social Security Fraud and the Criminal Justice System in Australia', 17, *Griffith Law Review* 285.

Social Engineering/Identity Theft

Headworth, Spencer (2019) 'Getting to Know You: Welfare Fraud Investigation and the Appropriation of Social Ties', American Sociological Review, pp. 1-26, https://doi.org/10.1177%2F0003122418818198

Soomro, Zahoor A., Ahmed, Javed, Hussain, Shah Mahmood H., Khoumbati, Khahil (2019) 'Investigating identity fraud management practices in e-tail sector: a systematic review', Journal of Enterprise Information Management, https://doi.org/10.1108/JEIM-06-2018-0110

www.social-engineering.org

Environmental Fraud

Bergenas, J. & Knight, A. (2015) "Green Terror: Environmental Crime and Illicit Financing." *SAIS Review of International Affairs*, vol. 35 no. 1, pp. 119-131. Project MUSE, doi:10.1353/sais.2015.0004

Bricknell, S (2010) Environmental Crime in Australia, *AIC Research and Public Policy Series*, *Australian Institute of Criminology*, Canberra.

Environment Protection and Biodiversity Act 1999 (Act No. 91 of 1999 as amended) (Cth) http://www.comlaw.gov.au/Details/C2012C00801

Elliot, L (Ed) (2007) 'Transnational environmental crime in the Asia-Pacific: A workshop report', *Report of the Public Forum on Transnational Environmental Crime in the Asia Pacific*, 22 March, Australian National University, Canberra, p. 42.

Glazewiski, Jan (2019) Legal and practical challenges around restitution, secrecy and asset recovery in transnational fisheries crime: A case study of *United States v Bengis*, 2013, *Marine Police,* https://doi.org/10.1016/j.marpol.2018.12.025

King, Michael (2019) "Policing the illicit trade of tobacco in Australia", *Journal of Financial Crime*, pp. 1-27.https://doi.org/10.1108/JFC-12-2017-0121

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**):

	Activities	Hours
1	3 Block on-campus sessions	50
2	Assessment Task 1 (Reflective Review)	15
3	Assessment Task 2 (Literature Review (LR)	35
4	Assessment Task 3 (Final Case Study)	50

		Total 150

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 Relevant Research by Convenor

Publications

Verity A. Greenwood and Larry Dwyer (2017) 'Reinventing Macau tourism: gambling on creativity?', *Current Issues in Tourism,* Vol. 20 , Issue. 6, pp. 580-602.

Verity A. Greenwood and Larry Dwyer (2015) 'Consumer protection legislation: A neglected determinant of destination competitiveness? *Journal of Hospitality and Tourism Management*, Vol. 24, September, 2015.

Greenwood, V and Larry Dwyer (2014) 'Challenges to Consumer Protection Legislation in Tourism Contexts' *Journal of Tourism Consumption and Practice*, Vol. 6, 2. http://www.tourismconsumption.org/current.htm.

Conferences

Greenwood, Verity A. 'Developing Macau Tourism : a Calculated gamble?', Paper presented at *School of Hospitality and Tourism Management Conference*, Surrey, 22 July, 2016.

Greenwood, Verity A. 'Navigating Evolving Global Trends in Financial Crime: a Tourism Focus', *BESTEN Think Tank*, Berlin, 13 July 2016.

Greenwood, Verity A., 'Surviving Participant Trauma and Grief as a Heuristic Researcher', *AAG Conference*, San Francisco, 4 April, 2016.

Greenwood, Verity A. and Dwyer L, (2016) 'Developing Macau Tourism: a calculated gamble?' Paper presented *26th Annual CAUTHE Conference',* Blue Mountains Tourism College, Sydney campus, February 4-6, 2016.

Greenwood, Verity.A. and Larry Dwyer 'Consumer protection as essential to Destination Competitiveness' (working paper- refereed). *25th Annual CAUTHE Conference 'Rising Tides and Sea Changes: Adaptation and Innovation in Tourism and Hospitality*', Gold Coast campus, February 2-5 2015.

V.A. Greenwood and Larry Dwyer (2014) 'Chinese 'Hot Money' Junkets and its implications for destination competitiveness in Macau' , *G20 First East-West Dialogue on Tourism and the Chinese Dream'*, Gold Coast, 13-15th November, 2014 (working paper- refereed),14.11.14.

Greenwood, V.A. and Larry Dwyer, 'Consumer Protection and Destination Competitiveness', *Consumer Behaviour in Tourism Symposium* 'Competitiveness, Innovation and Markets: The Multifaceted Tourists´ Role', Brunico, Italy, December 4,, 2013.

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/cyber security at the 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/ cybercrime.
- All assessments, including the Online Forum, Literature Review and final case study draw on global research to understand fraud/cyber security for business and the community at the global, regional and local scale.

Sustainability context:

- Module One 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.

Changes since First Published

Date	Description
19/03/2019	Corrected all submission and class dates.