

COURSE OUTLINE

(1) General information

FACULTY/SCHOOL	Economics, Business and International Studies		
DEPARTMENT	Tourism Studies		
LEVEL OF STUDY	Undergraduate		
COURSE UNIT CODE	TSK513	SEMESTER	5 th or 7 th
COURSE TITLE	Methods and Tools for Fraud Examination in Contemporary Business		
INDEPENDENT TEACHING ACTIVITIES <i>in case credits are awarded for separate components/parts of the course, e.g. in lectures, laboratory exercises, etc. If credits are awarded for the entire course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		3	4
<i>Add rows if necessary. The organization of teaching and the teaching methods used are described in detail under section 4</i>			
COURSE TYPE <i>Background knowledge, Scientific expertise, General Knowledge, Skills Development</i>	SCIENTIFIC EXPERTISE		
PREREQUISITE COURSES:	NO		
LANGUAGE OF INSTRUCTION:	GREEK		
LANGUAGE OF EXAMINATION/ASSESSMENT:	GREEK		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	YES		
COURSE WEBSITE (URL)			

(2) LEARNING OUTCOMES

<p>Learning Outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate (certain) level, which students will acquire upon successful completion of the course, are described in detail.</i> <i>It is necessary to consult:</i></p> <p>APPENDIX A</p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each level of study, in accordance with the European Higher Education Qualifications' Framework.</i> • <i>Descriptive indicators for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and</i> <p>APPENDIX B</p> <ul style="list-style-type: none"> • <i>Guidelines for writing Learning Outcomes</i> <p>On successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> • Understand and explain the concept of fraud. • Understand and distinguish the different concepts that belongs to the specific subject. • Identify, define and compare different types of fraud and their main characteristics. • Identify, describe and explain the use of different fraud examination methods and tools. • Apply the different methods and tools for fraud examination in the contemporary business environment (both digital and non-digital). • Identify, describe and explain the actions that can be implemented to prevent fraud. • Understand and examine international fraud practices. <p>General Competences <i>Taking into consideration the general competences that students/graduates must acquire (as those are described in the Diploma Supplement and are mentioned below), at which of the following does the course attendance aim?</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><i>Search for, analysis and synthesis of data and information by the use of appropriate technologies,</i></td> <td style="width: 50%; border: none;"><i>Project planning and management Respect for diversity and multiculturalism Environmental awareness</i></td> </tr> </table>	<i>Search for, analysis and synthesis of data and information by the use of appropriate technologies,</i>	<i>Project planning and management Respect for diversity and multiculturalism Environmental awareness</i>
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<i>Adapting to new situations</i> <i>Decision-making</i> <i>Individual/Independent work</i> <i>Group/Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Introduction of innovative research</i>	<i>Social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Critical thinking</i> <i>Development of free, creative and inductive thinking</i> <i>(Other.....citizenship, spiritual freedom, social awareness, altruism etc.)</i>
- Search, analysis and synthesis of data and information, using the necessary technologies - Adapting to new situations - Decision-making - Individual / independent written assignment - Group written assignment - Respect for diversity and multiculturalism - Social, professional, and ethical responsibility and sensitivity to gender issues - Critical thinking - Promotion of free, creative and inductive thinking	

(3) COURSE CONTENT

The purpose of the course is to examine the control, detection, examination and prevention of fraud incidents in contemporary business. It presents the various forms of fraud that can take place in the contemporary business environment, both digital and non-digital, and examines the methods and tools that an analyst can use to detect and deal with any fraud scheme. For each fraud scheme, students analyze case studies and apply the respective methods and tools, examining at the same time what actions could be implemented to avoid the under-examination fraud schemes.

The course consists of the following modules:

- Introduction to fraud examination.
- Basic principles and theoretical approaches to fraud examination.
- Fraud categories and analysis of their main characteristics.
- Basic schemes of corporate fraud (asset misappropriation, financial statements schemes, intellectual property theft, corruption, money laundering).
- Cyberfraud and fraud schemes in the digital business environment.
- Other fraud schemes (identity theft, payment, insurance, health, consumer).
- Fraud detection.
- Fraud examination methods and techniques.
- Data analysis techniques and fraud examination.
- Social engineering and fraud: Tools and techniques.
- Fraud risk management standards and corporate governance practices.
- Business and professional ethics.

(4) TEACHING METHODS--ASSESSMENT

MODES OF DELIVERY <i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i>	FACE TO FACE Distance learning in case the conditions require it.
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY <i>Use of ICT in teaching, Laboratory Education, Communication with students</i>	Use of ICT in Teaching: <ul style="list-style-type: none"> ● Presentation software and use of digital files (PowerPoint, Word, Excel files). ● Internet for searching data for assignments (in and out of the classroom). ● Course's e-learning platform. Use of ICT in Communication with students: <ul style="list-style-type: none"> ● E-mails. ● Course's e-learning platform (messages, announcements, uploading relevant course material, assignments or exercises submission, etc.).

COURSE DESIGN	Activity/Method	Semester workload
<p><i>Description of teaching techniques, practices and methods:</i> Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, Internship, Art Workshop, Interactive teaching, Educational visits, projects, Essay writing, Artistic creativity, etc.</p> <p><i>The study hours for each learning activity as well as the hours of self-directed study are given following the principles of the ECTS.</i></p>	Lectures-Interactive Teaching (Discussion, Examples, Case studies)	39
	Individual or Team/Group assignments/exercises	20
	Self-study	40
	Examination	2
	Total	101 hours
<p>STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS</p> <p><i>Detailed description of the evaluation procedures:</i></p> <p><i>Language of evaluation, assessment methods, formative or summative (conclusive), multiple choice tests, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral exam, presentation, laboratory work, other.....etc.</i></p> <p><i>Specifically defined evaluation criteria are stated, as well as if and where they are accessible by the students.</i></p>	<p>Language of evaluation: Greek.</p> <p>Students are assessed with a final written examination. The examination material is announced in the classroom, the e-learning platform and the extended outline of the course at the beginning of the academic year.</p> <p>The final written examination includes the following assessment methods:</p> <ul style="list-style-type: none"> ● Multiple Choice Questions. ● True – False Questions. ● Short Answer Questions. ● Open-ended Questions. ● Case study. ● Exercise. <p>(Oral assessment is provided to students who belong to specific categories and cannot participate in written examinations, after informing the secretariat and the tutor by submitting the necessary supporting documents).</p> <p>The written examination constitutes 80% of the final grade.</p> <p>Individual or team/group exercises/assignments constitute 20% of the final grade.</p> <p>Students are informed about the assessment process through the e-learning platform (e-class), as well as in the classroom by the tutor.</p>	

(5) SUGGESTED BIBLIOGRAPHY:

Suggested bibliography:

- Wells, J.T. (2014). Principles of Fraud Examination, John Wiley & Sons.
- Wells, J.T. (2017). Corporate Fraud Handbook: Prevention and Detection, Fifth Edition, John Wiley & Sons.
- Wells, J.T. (2018). International Fraud Handbook, John Wiley & Sons.
- Edwards, G. (2020). Cybercrime investigators handbook, John Wiley & Sons.
- Baesens, B., Van Vlasselaer, V., & Verbeke, W. (2015). Fraud Analytics: Using Descriptive, Predictive, and Social Network Techniques, John Wiley & Sons.
- Gee, S. (2015). Fraud and fraud detection: a data analytics approach, John Wiley & Sons.
- Hadnagy, C. (2018). Social Engineering: The Science of Human Hacking, John Wiley & Sons.
- Annual Report to the Nations, Association of Certified Fraud Examiners (ACFE).
- Additional material from the Association of Certified Fraud Examiners (ACFE).

Relevant academic journals:

- ACFE Fraud Magazine
- Computer Fraud and Security
- Forensic Science International: Digital Investigation
- Journal of Cyber Security Technology
- Journal of Economic Criminology
- International Journal of Law, Crime and Justice