

## Global Learning Semesters

### Course Syllabus

Course: ACCT-350 Business Fraud Prevention

Department: European Business Studies; Finance & Economics

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACCT-350	Business Fraud Prevention	6
Semester Offered	Contact Hours	Prerequisites
Fall	42	ACCT-110, Accounting I; ACCT-111 Accounting II
Department	Level of Course	Language of Instruction
European Business Studies; Finance & Economics	Upper Division	English

### Course Description

The course covers topics such as the emergence of corporate fraud; counting and costing corporate fraud; crime, law and other agendas; accounting for corporate fraud; regulating corporations; punishing corporations; the aetiology of fraud; different types of white-collar crime such as cheque fraud, computer fraud, money laundering etc.; gathering of evidence; profiling the offender; investigation techniques; interviewing of suspects; prevention issues; forensic accounting and fraud auditing.

### Instructor

Dr Maria Kapardis

### Course Aims and Objectives

As fraud is increasing rapidly, people working in businesses, government departments, banks and the private sector will need to be aware of the different types of fraud, its aetiology, how it can be prevented and detected.

### Teaching Methods

The course is delivered through a mixture of lectures, tutorials and practical exercises and assignments.

### Course Teaching Hours

42 hours (lectures/presentations ). The course is delivered during the Fall semester in 14-weeks (3 hours/week).

### Evaluation and Grading

Homework: 15%  
Mid-Term: 40%  
Final Exam: 40%

Participation: 5%

## Readings and Resources

### Required Textbook

Slapper G, and Tombs S., Corporate Crime, Longman, 1998.

### Recommended Reading

Kourakis, N., Economic Crime II, Sakkoulas, Athens (In Greek), 1998.

Bologna G.J. and Lindquist R.J., Fraud Auditing and Forensic Accounting, John Wiley, 1995.

Krambia-Kapardis M., Enhancing the Auditor's Fraud Detection Ability, A Multidisciplinary Approach, Peterlang Publishers, 2001.

Thornhill W.T., Forensic Accounting, Irwin, 1995.