

FFE510 - Fraud Prevention and Deterrence
(3 credit hours)
Course Syllabus

Course Description

This course emphasizes the understanding of fraud prevention and deterrence that are essential to prevent and deter fraudulent activities. The contents within this course focuses on the material that is covered on the Fraud Prevention and Deterrence section on the Certified Fraud Examiners certification of the Association of Certified Fraud Examiners certification as a Certified Fraud Examiner (CFE).

Course Learning Outcomes

By the end of this course, you will be able to:

1. Analyze the auditor's fraud related responsibilities.
2. Examine various financial white-collar crimes related to fraud.
3. Compare and contrast ethical standards of the profession as identified by the Association of Certified Fraud Examiners.

Required Textbook(s) and Resources

For this course you will need the following materials:

- Association of Certified Fraud Examiners. (current year). Fraud Examiners Manual. AFCE.
- ACFE CFE Exam Prep Course

These resources are available online and are included along with a student membership to the Association of Certified Fraud Examiners as part of the course. Students in the FFE program will be charged a one-time lab fee for both of these materials with their enrollment in FFE510. Both of these resources are used throughout the four courses of the concentration (FFE510, FFE520, FFE610, and FFE620). Provided you complete all of these courses within Need Help? Get Help! General Questions, Comments, and Feedback: 24/7 Tech Support: 855-664-1200 online@tiffin.edu a year of beginning FFE510, there will be no additional resources to purchase for the program.

Be sure to also review the weekly **Explore** sections for additional library or web resources. For access to databases, research help, and writing tips, visit the [Tiffin University Library](#).

Time Commitment

Effective time management is possibly the single most critical element to your academic success. To do well in this online class you should plan your time wisely to maximize your learning through the completion of readings, discussions, and assignments. Because of our accelerated, seven-week term, TU online courses are designed with the expectation that you dedicate a little over **six (6)** hours per credit hour to course activities and preparation **each week**. For example, for successful completion of a three-credit, seven-week online course you should reserve roughly **twenty (20) hours per week**.

To help plan your time and keep on track toward successful course completion, note the distinctive rhythm of assignment due dates:

1. All times assume Eastern Time (GMT-4).
2. Weeks begin at 12:00 a.m. ET on Monday and end at 11:55 p.m. ET on Sunday.
3. Unless otherwise noted, initial assignments or discussion posts are due by **11:55 p.m. ET on Wednesdays**.
4. Additional assignments or follow-up discussion posts are due by **11:55 p.m. ET on Saturdays, and**
5. Major assignments and reflections are typically due by **11:55 p.m. ET on Sundays**.

Learning Activities

To prepare you to take the Fraud Prevention and Deterrence section on the Certified Fraud Examiners certificate, you will review the relevant sections of the ACFE Fraud Examiner's Manual and take the Test-Prep review sessions for each week. Additionally, each week features a written or other type of assessment that requires you to apply the weekly Explore resources to real-world problems. At the end of the course (Week 7) you will have an opportunity to share concerns regarding concepts that you found the most difficult with your classmates.

Grading

The chart below identifies the individual contributions from each type of activity, per week.

| Week 1 | Week 2 | Week 3 | Week 4 | Week 5 | Week 6 | Week 7 | Total |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------------------|------------|
| Forums Activity 1.1 (n/a) Activity 1.2 (50) | Forums (n/a) | Forums (n/a) | Forums (n/a) | Forums (n/a) | Forums (n/a) | Forums Activity 7.1 (50) | 100 |

| | | | | | | | |
|-------------------------------------|---|---|---|---|---|---|-------------|
| Assignments Activity 1.3 (50) | Assignments Activity 2.1 (75) Activity 2.2 (50) | Assignments Activity 3.1 (75) Activity 3.2 (50) Activity 3.3 (50) | Assignments Activity 4.1 (75) Activity 4.2 (50) | Assignments Activity 5.1 (75) Activity 5.2 (50) Activity 5.3 (50) | Assignments Activity 6.1 (75) Activity 6.2 (50) | Assignments Activity 7.2 (50) Activity 7.3 (75) | 900 |
| 100 | 125 | 175 | 125 | 175 | 125 | 175 | 1000 |

Grading Scale

A: 90-100% | B: 80-89% | C: 70-79% | F: <69%

Course Schedule and Weekly Checklist

Start Here

- MON: Activity 1.1: Meet Your Classmates - Introductory Post

Week 1 – Understanding Criminal Behavior

- WED: Activity 1.1: Meet Your Classmates – Secondary Post
- WED: Activity 1.2: Understanding Criminal Behavior
- SAT: Activity 1.2: Understanding Criminal Behavior
- SUN: Activity 1.3: Review Session 1 of 9

Week 2 – White-Collar Crime

- SAT: Activity 2.1: Research Paper on White-Collar Crimes
- SUN: Activity 2.2: Review Session 2 of 9

Week 3 – Corporate Governance & Management’s Fraud-Related Responsibilities

- SAT: Activity 3.1: Research Paper on White-Collar Crimes
- SUN: Activity 3.2: Review Session 3 of 9
- SUN: Activity 3.3: Review Session 4 of 9

Week 4 – Auditors’ Fraud-Related Responsibilities

- SAT: Activity 4.1: Auditor’s Responsibilities
- SUN: Activity 4.2: Review Session 5 of 9

Week 5 – Fraud Risk Assessment & Management

- SAT: Activity 5.1: Fraud Internal Control Checklist
- SUN: Activity 5.2: Review Session 6 of 9
- SUN: Activity 5.3: Review Session 7 of 9

Week 6 – Fraud Prevention Programs

- ❑ SAT: Activity 6.1: Evaluation of Internal Controls
- ❑ SUN: Activity 6.2: Review Session 8 of 9

Week 7 – Ethics for Fraud Examiners

- ❑ WED: Activity 7.1: Challenges
- ❑ SAT: Activity 7.1: Challenges
- ❑ SUN: Activity 7.2: Review Session 9 of 9
- ❑ SUN: Activity 7.3: CFE Exam Presentation

Tips for Success

Online learning requires self-discipline and self-direction. As seekers of the truth, we should be willing to challenge one another's academic work in a spirit of respectful comradery. Your course is a place for you to grow as you benefit from the expertise, experience, and diverse perspectives of your instructor and peers. Constructive feedback will challenge you to stretch your own thinking, thereby expanding your knowledge and understanding.

To get the most out of your learning experience, you should actively engage (participate) in **ALL** course activities. Course elements are arranged chronologically. To complete a week, simply work your way "down the page" through all of the course materials and activities.

For More Information:

Be sure to review the [Support, Policies, and Procedures](#) addendum.