

FFE520 Fraud Investigation

(3 credit hours)

Course Syllabus

Course Description

This course emphasizes the understanding of fraud investigations that are essential to conduct an investigation of fraudulent activities. The contents within this course focuses on the material that is covered on the Investigation section on the Certified Fraud Examiners certification of the Association of Certified Fraud Examiners certification of a Certified Fraud Examiner (CFE).

Course Learning Outcomes

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

1. Evaluate plans conducting a financial fraud examination.
2. Assess appropriate documents for a fraud examination.
3. Create a fraud examination report.

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 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. 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. A personal introduction in a forum discussion is due by 11:55 p.m. ET on **Monday**. Responses are optional but should be completed by Wednesday.
4. Written assignments are due by **11:55 p.m. ET** on **Saturdays**, and
5. Weekly review sessions are 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.

Activity	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Total
Forum Discussion	-	50	-	-	-	-	50	100
Written Assignment	50	-	-	-	75	75	50	250
Presentation or Video	-	-	75	75	-	-	-	150

Activity	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Total
Exam Prep/Review	50 50	50	50 50	50 50	50	50	50	500
Total	150	100	175	175	125	125	150	1000

Grading Scale

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

Course Schedule and Weekly Checklist

Topic	Learning Activities (Due by 11:55 p.m. ET on day designated)
Start Here	<input type="checkbox"/> MON: Activity 1.1 (Forum): Meet Your Classmates!
Week 1: Planning and Conducting a Fraud Examination & Analyzing Documents	<input type="checkbox"/> WED: Optional Forum Responses <input type="checkbox"/> SAT: Activity 1.2: Planning a Fraud Investigation (Memo) <input type="checkbox"/> SUN: Activity 1.3: Review Session 1 of 10 <input type="checkbox"/> SUN: Activity 1.4: Review Session 2 of 10
Week 2: Interview Theory and Application	<input type="checkbox"/> WED: Activity 2.1 (Forum): Fraud Interview Techniques <input type="checkbox"/> SAT: Forum Responses <input type="checkbox"/> SUN: Activity 2.2: Review Session 3 of 10
Week 3: Interviewing Suspects and Signed Statements & Covert Operations	<input type="checkbox"/> SAT: Activity 3.1: Conducting a Fraud Investigation Interview (Video Interview) <input type="checkbox"/> SUN: Activity 3.2: Review Session 4 of 10 <input type="checkbox"/> SUN: Activity 3.3: Review Session 5 of 10
Week 4: Sources of Information & Report Writing	<input type="checkbox"/> SAT: Activity 4.1: Report Writing for Fraud Examination (Presentation) <input type="checkbox"/> SUN: Activity 4.2: Review Session 6 of 10 <input type="checkbox"/> SUN: Activity 4.3: Review Session 7 of 10

Topic	Learning Activities (Due by 11:55 p.m. ET on day designated)
Week 5: Data Analysis and Reporting Tools	<input type="checkbox"/> SAT: Activity 5.1: Data Analytics and Digital Forensics (2-page Research Paper) <input type="checkbox"/> SUN: Activity 5.2: Review Session 8 of 10
Week 6: Tracing Illicit Transactions	<input type="checkbox"/> SAT: Activity 6.1: Tracing Illicit Transactions (2-page Research Paper) <input type="checkbox"/> SUN: Activity 6.2: Review Session 9 of 10
Week 7: Digital Forensics	<input type="checkbox"/> WED: Activity 7.1 (Forum): Challenges <input type="checkbox"/> SAT: Forum Responses <input type="checkbox"/> SUN: Activity 7.2: Fraud Internal Control Checklist <input type="checkbox"/> SUN: Activity 7.3: Review Session 10 of 10

Tips for Success

Online learning requires self-discipline and self-direction. 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.