

**Course TITLE: BUSINESS CRIMES AND ETHICS
Concepts and Case Study in Indonesia and Global**

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Title/Position : Lecturer / Lecturer

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Course Overview:

The survey conducted by the Association of Certified Fraud Examiners (ACFE, 2012) shows that the average organization loses 5% caused by fraud from year to year. Furthermore, the data also show that it takes an average of 18 months to detect fraud. There are three types of fraud: financial statements fraud, corruption and misappropriation assets. Of the three types that exist, the biggest fraud is in the sector of misappropriation assets such as cash embezzlement. This is inversely proportional to the financial statements fraud. This type of fraud is the smallest, but the loss is the greatest.

This course will discuss about solution to fraud. The solution offered is a whistleblower reporting system. It means reporting system followed by whistleblower system. This system is a very effective to disclose and detect fraud.

This course consists of 5 topics / chapters. The first chapter will discuss fraud concepts and theories as well as why people commit fraud. This chapter contains some definitions of fraud and its characteristics, then why people do fraud. Chapter 2 will discuss fraud in terms of business and accounting. Chapter 3 presents the role of Information Technology in preventing fraud. Next, chapter 4 discusses how to detect and prevent fraud. The last chapter discusses the role of ethics in preventing fraud and ethics in Islamic point of view. The entire chapter will be accompanied by examples of cases occurring in Indonesia as well as global.



| Meeting | Topic |
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| 1 | Fraud, Iceberg phenomenon, Definition, and Characteristics of Fraud |
| 2 | Why People do Fraud & Case study |
| 3 | Fraud Taxonomy, Misappropriation Assets, and Corruption |
| 4 | Financial Statement Fraud & Case Study |
| 5 | Benefits and Roles of Information Technology |
| 6 | Presentation from Students |
| 7 | Information System Audit in Preventing Fraud & Case Study |
| 8 | Red Flag of Fraud and The Role of the Aditor in Detecting and Preventing Fraud |
| 9 | Policies and Internal Control System, Case Study |
| 10 | Business Ethics |
| 11 | Business Ethics in Islamic Point of View |
| 12 | Presentation from Students |

Grading:

Attendance 20%; Assignments20%;Presentation 20%; Exam 40%)