BERC - CENTER FOR STUDY OF BUSINESS, ETHICS, REGULATION, CRIME

BERC600 Legal and Regulatory Compliance (3 Credits)
Global anticorruption law (including the Foreign Corrupt Practices Act, the UK Bribery Act, the OECDs Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, Canadas Corruption of Public Officials Act, and the Inter American Convention Against Corruption). Sarbanes Oxley compliance (including certification requirements, whistleblower protection, and audit committees). Financial integrity (including money laundering, insider trading, market manipulation, conflicts of interest, and privacy). Internal investigations or attorney client privilege. Compliance (antitrust, food and drug, environmental, occupational safety and health).

BERC601 White-Collar Crime and Victimization (3 Credits)
History, definitions, categories and trends of white collar crime, within the US and globally. The corporation as offender and the corporation as victim; Data sources and measurement; Theories of offending and victimization; Costs of crime, correlates of crime, and risks; Internal compliance systems; Enforcement strategies (deterrence/compliance); responsive regulation; enforcement pyramid; Policy assessment.

BERC602 Accounting and Its Uses in the Forensic Process (3 Credits)
An introduction to accounting for the uninitiated (an introduction to bookkeeping, key accounts, financial statements and their composition, and concepts in managerial accounting). Principles of forensic accounting and the use of financial statement analysis in the forensic process (common fraud schemes in the areas of fraudulent financial reporting, misappropriation of resources, corruption and illegal acts, how fraud schemes typically appear in the accounting records and financial statements of an enterprise or agency, the use of financial statement analysis and analytics to detect fraud, differences between a routine financial statement audit and a forensic audit, the limitations on financial statement audits in the discovery of fraud, how budgeting issues in managerial accounting can pressure managers to act unethically or illegally).

BERC603 Investigative tools and Data Analysis (3 Credits)
Techniques to electronically capture and integrate data from a variety of different sources aimed to assist managerial decision-making in such areas as fraud detection. Focus on large data sets for data mining/machine learning tools for classifications (such as decision trees, neural networks, techniques to recognize patterns in the data and regression modeling and statistics to aid prediction). Learning and utilizing appropriate software (e.g., XLMiner). Computer-aided analysis techniques for detecting and investigating white-collar offenses, issues related to the collective use of digital evidence and the collection of data from electronic devices. Extensive use of case studies as examples.