



**Credit Hours:** 3

**Contact Hours:** This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

**Faculty Information:** Faculty contact information and office hours can be found on the faculty profile page.

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## **COURSE DESCRIPTION AND OUTCOMES**

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### **Course Description:**

This course focuses on using fraud data analytic techniques for fraud detection and investigation. Students will learn about solutions to data problems and applications of analytical techniques for preventative, detective, and corrective controls. Students will gain an understanding of advanced fraud data analytics such as pattern recognition, frequency analysis, fraud scenarios, and concealment strategy identification.

### **Course Overview:**

In this course, you will be introduced to the basic techniques on how to uncover fraud through data analytics. You will learn, identify, and assess an organization's risk factors and red flags. You will identify the tools to use and apply them to prevent, detect, and correct control techniques to analytical in various fraud scenarios within an organization.

### **Course Learning Outcomes:**

1. Evaluate reasons for using data analysis to detect fraud.
2. Discuss methods to obtain and cleanse data.
3. Evaluate characteristics and components of data and assess its completeness.
4. Evaluate known fraud symptoms and use digital analysis to identify unknown fraud symptoms.
5. Create a Fraud Data Analytics plan.
6. Summarize how to prosecute criminal fraud violations.
7. Analyze current fraud issues on a domestic and international level.

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## **PARTICIPATION & ATTENDANCE**

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Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

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## COURSE MATERIALS

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### Required:

Vona, L. W. (2017). *Fraud data analytics methodology*. Hoboken, NJ: John Wiley & Sons. Print ISBN: 9781567939859

**NOTE:** All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.

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## COURSE SCHEDULE

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### Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and Peer Responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.

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## WEEKLY READING AND ASSIGNMENT DETAILS

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### Module 1

#### Readings

- Chapters 1 & 2, Appendix 1 and Appendix 2 in *Fraud Data Analytics Methodology*
- McQuarrie, E. (Academic). (2016). *An introduction to big data for market research* [Streaming video]. Retrieved from SAGE Video.
- Howell, C. (2017, March). Tough life lessons from the Bernie Madoff Ponzi scheme. *Fraud Magazine.com*.

#### Discussion (25 points)

#### Critical Thinking: (150 points)

#### **Option #1:**

A fraud scenario is a statement as to how an inherent scheme will occur in a business system. The concept of an inherent fraud scheme and the fraud risk structure is discussed in Chapter 2 of the textbook. A properly written fraud scenario becomes the basis for developing the fraud data analytics plan for each fraud scenario within the audit scope. Each fraud scenario needs to identify the person committing the scenario, type of entity, and the fraudulent action to develop a fraud data analytics plan. The auditing standards also suggest identifying the impact the fraud scenario has on the company. While

all fraud scenarios have the same components, we can group the fraud scenarios into five categories (Vona, 2017).

Prepare a 5-slide PowerPoint presentation outlining the five categories of a fraud scenario and 5 slides discussing the missed red flags in the bank fraud case in the article "Anatomy of a Fraud". The presentation should include comprehensive details about the subject matter. Include supplemental information that supports the bullet points in the *Notes Section* below each slide. Support your presentation with citations to at least three (3) academic references in addition to the textbook or other course materials. The CSU-Global Library is a great place to find resources.

Glade, M., & Dopp, P. (2017). Anatomy of a fraud. *The Secured Lender*, 73(9), 30-32. Retrieved from <https://csuglobal.idm.oclc.org/login?url=https://search-proquest-com.csuglobal.idm.oclc.org/docview/1963400860?accountid=38569>

Your presentation and reference citations should conform to CSU-Global Guide to Writing and APA Requirements.

### **Option #2:**

A fraud scenario describes how the inherent fraud scheme occurs within your core business systems. The fraud scenario is an extension of the inherent fraud scheme. The fraud scenario has three components that impact the fraud data analytics plan (Vona, 2017).

Prepare a 5-slide PowerPoint presentation outlining how to write a fraud scenario and 5 slides discussing the missed red flags in the cyber fraud case in the article How the N.Y. fed missed red flags and gave cyber-thieves \$81 million. The presentation should include comprehensive details about the subject matter. Include supplemental information that supports the bullet points in the *Notes Section* below each slide. Support your presentation with citations to at least three (3) academic references in addition to the textbook or other course materials. The CSU-Global Library is a great place to find resources.

How the N.Y. fed missed red flags and gave cyber-thieves \$81 million. (2016). Retrieved from [http://www.huffingtonpost.com/entry/cyber-heist-ny-federal-reserve\\_us\\_57552561e4b0ed593f14c54b](http://www.huffingtonpost.com/entry/cyber-heist-ny-federal-reserve_us_57552561e4b0ed593f14c54b)

Your presentation should conform to CSU-Global Guide to Writing and APA Requirements.

## **Module 2**

### **Readings**

- Chapters 3 & 4 in *Fraud Data Analytics Methodology*

### **Discussion (25 points)**

## **Module 3**

### **Readings**

- Chapters 5 & 6 in *Fraud Data Analytics Methodology*

### **Discussion (25 points)**

### Critical Thinking: (150 points)

#### **Option #1: Building the Fraud Data Profile for a Shell Company - Semac Electric v. Skanska US Bldg.**

The process of building a fraud data profile starts with:

- Identifying the data that links to the fraud scenario.
- Identify how the data element links to the fraud scenario.
- Describe the characteristics of the data in a manner that allows a fraud data interrogation routine to be developed.
- Program the search routine.  
(Vona, 2017)

Review the case below about a shell company set up. Establish a fraud data profile for a fraud data analytics plan to identify the shell company. Evaluate the company using process of building a fraud data profile. Be detailed in your response and explain why you are including certain characteristics as part of the fraud data profile for the plan.

Semac Elec. Co. v. Skanska U.S. Bldg., Inc., 2017 Conn. Super. LEXIS 4320, 2017 WL 4508507 (Conn. Super. Ct. August 23, 2017)

Review Chapter 6 of the textbook and the recommended readings. Also conduct additional research to locate current sources to support your paper. Support your response with citations to at least three (3) academic references in addition to the textbook or other course materials. The CSU-Global Library is a great place to find resources.

Your paper should be 2-3 pages in length and formatted to conform to CSU-Global Guide to Writing and APA Requirements.

#### **Option #2: Building the Fraud Data Profile for a Shell Company - Securities Industry**

The process of building a fraud data profile starts with:

- Identifying the data that links to the fraud scenario.
- Identify how the data element links to the fraud scenario.
- Describe the characteristics of the data in a manner that allows a fraud data interrogation routine to be developed.
- Program the search routine.  
(Vona, 2017)

Review the case below about a shell company set up. Establish a fraud data profile for a fraud data analytics plan to identify the shell company. Evaluate the company using process of building a fraud data profile. Be detailed in your response and explain why you are including certain characteristics as part of the fraud data profile for the plan.

Securities industry professional used shell company in \$95 million fraud

Anonymous. (2016, April 28). Securities industry professional used shell company in \$95 million fraud. *Hedge Funds and Private Equity*, 10(2), 8.

Review Chapter 6 of the textbook, as well as the recommended readings. Also conduct additional research to locate current sources to support your paper. Support your response with citations to at

least three (3) academic references in addition to the textbook or other course materials. The CSU-Global Library is a great place to find resources.

Your paper should be 2-3 pages in length and formatted to conform to CSU-Global Guide to Writing and APA Requirements.

## **Module 4**

### **Readings**

- Chapters 7 & 8 in *Fraud Data Analytics Methodology*

### **Discussion (25 points)**

### **Portfolio Milestone (25 points)**

#### **Portfolio Project Milestone Option #1**

##### **Milestone #1 (Week 4)**

The Portfolio Project will be divided into three milestones, Week 4, Week 6, and Week 8. For this Milestone assignment, prepare a draft of the Memorandum that addresses the following elements:

1. Describe the fraud scheme in the scenario in detail, as one of the three (3) fraud categories: financial reporting, asset misappropriation, or corruption.
2. Evaluate reasons for using data analysis to detect fraud.
3. Evaluate the red flags identified in the fraud scheme.
4. Apply the fraud circle to develop a fraud scenario with cleansed data.
5. Create a fraud data profile to identify the fraudsters.

Make sure to address each element completely and comprehensively. Begin building the reference bibliography listing all the sources used to support the details and information in the memorandum.

Adhere to the following standards:

- The narrative should be 8-10 pages in length, not including the title page and reference page.
- Organize the memorandum by sections that correspond to each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Responses in this portfolio assignment must be well written according to the CSU-Global Guide to Writing and APA Requirements.
- Review the grading rubric, which can be accessed from the Course Information page.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.

#### **Portfolio Project Milestone Option #2**

##### **Milestone #1 (Week 4)**

The Portfolio Project will be divided into three milestones, Week 4, Week 6, and Week 8. For this Milestone assignment, prepare a draft of the Memorandum that addresses the following elements:

1. Describe the fraud scheme in the scenario in detail, as one of the three (3) fraud categories: financial reporting, asset misappropriation, or corruption.
2. Evaluate reasons for using data analysis to detect fraud.
3. Evaluate the red flags identified in the fraud scheme.
4. Apply the fraud circle to develop a fraud scenario with cleansed data.
5. Build a data profile to identify a potential shell company.

Make sure to address each element completely and comprehensively. Begin building the reference bibliography listing all the sources used to support the details and information in the memorandum.

Adhere to the following standards:

- The narrative should be 8-10 pages in length, not including the title page, reference page.
- Organize the memorandum by sections that correspond to each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Responses in this portfolio assignment must be well written according to the CSU-Global Guide to Writing and APA Requirements.
- Review the grading rubric, which can be accessed from the Course Information page.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.

## Module 5

### Readings

- Chapters 9 & 10 in *Fraud Data Analytics Methodology*

### Discussion (25 points)

### Critical Thinking: (150 points)

#### **Option #1:**

Questionable business purpose scheme occurs when an employee purchases an item that does not have a true business purpose as defined by accounting policies or the contract terms and conditions. Summarize the article and evaluate the fraud symptoms and red flags of this scheme (Vona, 2017).

Kramer, B. (2015). Trust, but verify: Fraud in small businesses. *Journal of Small Business and Enterprise Development*, 22(1), 4-20.

Be detailed in your response and explain why you are including certain characteristics as part of the fraud data profile for the plan. Review the textbook, as well as the recommended readings. Also conduct additional research to locate current sources to support your paper. Support your response with

citations to at least three (3) academic references in addition to the textbook or other course materials. The CSU-Global Library is a great place to find resources. Your paper should be 2-3 pages in length and formatted to conform to CSU-Global Guide to Writing and APA Requirements.

### **Option #2:**

Travel-related purchase scheme occurs when an employee purchases travel-related expenses with a procurement card and circumvents travel expense reporting procedures or seeks reimbursement for the same expenses through the travel reimbursement system (Vona, 2017).

Summarize the article and evaluate the fraud symptoms and red flags of this scheme.

Amarillo woman sentenced for \$400,000 airline travel scheme. (2017, July 13). *US Fed News Service, Including US State News*.

Be detailed in your response and explain why you are including certain characteristics as part of the fraud data profile for the plan. Review the textbook, as well as the recommended readings. Also conduct additional research to locate current sources to support your paper. Support your response with citations to at least three (3) academic references in addition to the textbook or other course materials. The CSU-Global Library is a great place to find resources. Your paper should be 2-3 pages in length and formatted to conform to CSU-Global Guide to Writing and APA Requirements.

## **Module 6**

### **Readings**

- Chapter 11 in *Fraud Data Analytics Methodology*

### **Discussion (25 points)**

### **Portfolio Milestone (25 points)**

### **Milestone #2 (Week 6)**

The Portfolio Project will be divided in to three milestones, Week 4, Week 6, and Week 8. For this Milestone assignment, continue the draft of the Memorandum that addresses the next group of elements:

1. Identify who, if anyone, will be interviewed and what questions should be asked.
2. Explain how Pattern Recognition and Frequency Analysis will help to identify the potential fraud.
3. Apply *one* of the following: The Fraud Triangle, Fraud Diamond, the Fraud Pentagon, the Fraud Scale Models, or the Triangle of Fraud Action when explaining fraud motivation for the perpetrators.
4. Evaluate characteristics and components of data to assess its completeness, and cleanse the data for a sample selection to analyze.
5. Assess the sophistication of the concealment strategies on which to base the fraud data analytics plan.

Make sure to address each element completely and comprehensively. Begin building the reference bibliography listing all the sources used to support the details and information in the memorandum.

Adhere to the following standards:

- The narrative should be 8-10 pages in length, not including the title page, reference page.
- Organize the memorandum by sections that correspond to each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) or more peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Responses in this portfolio assignment must be well written according to the CSU-Global Guide to Writing and APA Requirements.
- Review the grading rubric, which can be accessed from the **Course Information** page.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.

## **Portfolio Project Milestone Option #2**

### **Milestone #2 (Week 6)**

The Portfolio Project will be divided in to three milestones, Week 4, Week 6, and Week 8. For this Milestone assignment, continue the draft of the Memorandum that addresses the next group of elements:

- Identify who, if anyone, will be interviewed and what questions should be asked.
- Explain how Pattern Recognition and Frequency Analysis will help to identify the potential fraud.
- Apply *one* of the following: The Fraud Triangle, Fraud Diamond, the Fraud Pentagon, the Fraud Scale Models, or the Triangle of Fraud Action when explaining fraud motivation for the perpetrators.
- Evaluate characteristics and components of data to assess its completeness, and cleanse the data for a sample selection to analyze.
- Assess the sophistication of the concealment strategies on which to base the fraud data analytics plan.

Make sure to address each element completely and comprehensively. Begin building the reference bibliography listing all the sources used to support the details and information in the memorandum.

Adhere to the following standards:

- The narrative should be 8-10 pages in length, not including the title page, reference page.
- Organize the memorandum by sections that correspond to each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) or more peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Responses in this portfolio assignment must be well written according to the CSU-Global Guide to Writing and APA Requirements.
- Review the grading rubric, which can be accessed from the **Course Information** page.



- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.

## **Module 7**

### **Readings**

- Chapter 12 in *Fraud Data Analytics Methodology*

### **Discussion (25 points)**

## **Module 8**

### **Readings**

- Chapters 13-15 in *Fraud Data Analytics Methodology*

### **Discussion (25 points)**

### **Portfolio Project (300 points)**

#### **Option #1**

The Portfolio Project will be divided into three milestones, Week 4, Week 5, and Week 8. For the Week 8 Milestone #3, continue developing the Memorandum drafted in Weeks 4 and 6 by addressing the remaining elements:

1. Develop the fraud scenarios that will be used to define the fraud data analytics plan.
2. Recommend the internal controls and policies the company should enact to prevent future frauds of this type.

Also, complete the required Slide Show Presentation as described below.

#### **Designing a Fraud Data Analytics Plan - Scenario 1**

*The Waterloo Company's Chief Financial Officer (CFO) and Sales Director have worked for the company for over 10 years. They work closely together, became good friends, and regularly socialize outside of work. They and their wives meet for an expensive dinner to celebrate a job accomplishment. After this night out, the Sales Director suggests they use their corporate credit card to charge the meal to their company's account. The CFO agrees and the restaurant bill is charged as a corporate expense. They later discuss and refine a procedure for continuing these opportunities and conceal their actions.*

*By policy, the Sales Director is required to have his corporate credit card expenses approved by the CFO. The CFO agrees to continue to approve these fraudulent expenses. At first, they were charging only expensive dinners. But after a while, they begin to increase their activities to include corporate gifts and other luxury items shared among the two executives. When senior executives are involved in a fraud, the higher the values of the fraud involved but the more difficult it is to detect. The fraud continues for several years, where they use their seniority and executive power within the company to continue their fraud scheme unchallenged.*

*The fraud is uncovered when a newly hired accountant conducts a routine review of corporate credit accounts for policy compliance. The accountant questions some of the transactions such as a helicopter*

*and boat charter. In these circumstances, the lower level employees may be reluctant to report suspicions against senior executives with the power to hire and fire. But the accountant decides to contact the company Vice-President directly to report the suspicious transactions. The Vice President contacts the CEO who calls for an in-depth examination and investigation, if necessary.*

### **Part I. Fraud Data Analytics Plan Memorandum**

For this Portfolio Project, you have been hired as a fraud examiner by a company CEO to analyze a fraud problem (explained in the scenario above) that came to her attention. The Sales Director is suspected of making these questionable charges employees, but the CEO wants to know if any other employees are involved in the fraud scheme. The CEO also wants to know the amount the company has been defrauded. You have been asked to use fraud data analytics to examine the company's data, records, and other information. Based on the facts of the scenario, prepare an 8-10-page memorandum detailing the fraud data analytics plan you will propose addressing the following elements:

1. Describe the fraud scheme in the scenario in detail, as one of the three (3) fraud categories: financial reporting, asset misappropriation, or corruption.
2. Evaluate reasons for using data analysis to detect fraud.
3. Evaluate the red flags identified in the fraud scheme.
4. Apply the fraud circle to develop a fraud scenario with cleansed data.
5. Build a fraud data profile to identify a potential fraudster.
6. Identify who, if anyone, will be interviewed and what questions should be asked.
7. Explain how Pattern Recognition and Frequency Analysis will help to identify the potential fraud.
8. Apply *one* of the following: The Fraud Triangle, Fraud Diamond, the Fraud Pentagon, the Fraud Scale Models, or the Triangle of Fraud Action when explaining fraud motivation for the perpetrators.
9. Evaluate characteristics and components of data to assess its completeness, and cleanse the data for a sample selection to analyze.
10. Assess the sophistication of the concealment strategies on which to base the fraud data analytics plan.
11. Develop the fraud scenarios that will be used to define the fraud data analytics plan.
12. Recommend the internal controls and policies the company should enact to prevent future frauds of this type.

Adhere to the following standards:

- The narrative should be 8-10 pages in length, not including the title page, reference page.
- Organize the memorandum by sections that correspond to each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Review the grading rubric, which can be accessed from the **Course Information** page.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.

### **Week 8: Part II. Fraud Data Analytics Plan Slide Show Presentation**

Before you conduct your analysis, the CEO has requested a presentation to summarize your plan. She has some basic knowledge of fraud data analytics but she will rely on you to explain the important points about the plan, what the plan should accomplish, and what recommendations you will make to prevent this situation in the future. Explain why you are including the information as part of the fraud data profile for the plan.

In this final task, you are required to develop a presentation of at least 5-6 PowerPoint slides (not including a title page and reference page) in length showcasing the fraud data analytics plan you propose. Be sure to include *comprehensive details in the Slide Notes under each slide to support your bullet points*. Also include specifics on your analysis and recommendations for preventative efforts.

**Note: This presentation will be a separate deliverable and will be graded according to a separate grading rubric.**

## **Option #2**

The Portfolio Project will be divided into three milestones, Week 4, Week 6, and Week 8. For the Week 8 Milestone #3, continue developing the Memorandum drafted in Weeks 4 and 6 by addressing the remaining elements:

1. Develop the fraud scenarios that will be used to define the fraud data analytics plan.
2. Recommend the internal controls and policies the company should enact to prevent future frauds of this type.

Also, complete the required Slide Show Presentation as described below.

### **Fraud Data Analytics Plan for Shell Companies- Scenario #2**

*Due to excessive employee turnover at the My Best Outfit.com, an online clothing company, and a difficulty hiring personnel, an employee who processes invoices was also given access to the supplier creation system, to cover during the employee shortage. The employee worked for the company for several years without any problems and was perceived to be a loyal employee by company management. The employee handled the extra job responsibilities for nearly a year, putting in extra hours without extra pay. When the company hired a regular staff to handle supplier creation, the authority given to the invoice employee was not withdrawn allowing the employee to continue accessing the system even though the employee no longer handled those responsibilities.*

*While handling the supplier creation, the employee recognizes a weakness in the internal controls for invoice approval. The financial officer, who approves all invoices for payment, only examines the largest payment in detail. The financial officer then signs the remaining invoices without scrutinizing any other bills or payments.*

*The employee creates a fictitious company and enters the company as a packaging supplier in the system. The employee submits false invoices for payment. The employee is restricted only by the amount of regular payments made by the company. To avoid detection, the employee only submits invoices for amounts less than the authorized limits. The financial officer had never questioned the invoices which are always paid. The payments are always authorized and sent to his bank account within a few days of submission. The employee continues to submit similar invoices on a regular basis.*

*The activity is uncovered during a routine supplier review when packaging costs are examined. It is revealed that over nine months, tens of thousands of dollars have been paid to a company that cannot*

*be verified or associated with any legitimate suppliers. The company CEO called for a complete review of company data and records to identify the fraudster, how long the fraud has been perpetrated, and the amount of loss to the company.*

## **Part I. Fraud Data Analytics Plan Memorandum**

For this Portfolio Project, you have been hired as a fraud examiner by a company CEO to analyze a fraud problem (explained in the scenario above) that came to her attention. The Sales Director is suspected of making these questionable charges employees, but the CEO wants to know if any other employees are involved in the fraud scheme. The CEO also wants to know the amount the company has been defrauded. You have been asked to use fraud data analytics to examine the company's data, records, and other information. Based on the facts of the scenario, prepare an 8-10-page memorandum detailing the fraud data analytics plan you will propose addressing the following elements:

1. Describe the fraud scheme in the scenario in detail, as one of the three (3) fraud categories: financial reporting, asset misappropriation, or corruption.
2. Evaluate reasons for using data analysis to detect fraud.
3. Evaluate the red flags identified in the fraud scheme.
4. Apply the fraud circle to develop a fraud scenario with cleansed data.
5. Build a data profile to identify a potential shell company.
6. Identify who, if anyone, will be interviewed and what questions should be asked.
7. Explain how Pattern Recognition and Frequency Analysis will help to identify the potential fraud.
8. Apply *one* of the following: the Fraud Triangle, Fraud Diamond, the Fraud Pentagon, the Fraud Scale Models, or the Triangle of Fraud Action in explaining fraud motivation for the perpetrators.
9. Evaluate characteristics and components of data to assess its completeness, and cleanse the data for a sample selection to analyze.
10. Assess the sophistication of the concealment strategies on which to base the fraud data analytics plan.
11. Develop the fraud scenarios that will be used to define the fraud data analytics plan.
12. Recommend the internal controls and policies the company should enact to prevent future frauds of this type.

Adhere to the following standards:

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- Organize the memorandum by sections that correspond to each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Review the grading rubric, which can be accessed from the **Course Information** page.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.

## **Week 8: Part II. Fraud Data Analytics Plan Slide Show Presentation**

Before you conduct your analysis, the CEO has requested a presentation to summarize your plan. She has some basic knowledge of fraud data analytics but she will rely on you to explain the important

points about the plan, what the plan should accomplish, and what recommendations you will make to prevent this situation in the future. Explain why you are including the information as part of the fraud data profile for the plan.

In this final task, you are required to develop a presentation of at least 5-6 PowerPoint slides (not including a title page and reference page) in length showcasing the fraud data analytics plan you propose. Be sure to include *comprehensive details in the Slide Notes under each slide to support your bullet points*. Also include specifics on your analysis and recommendations for preventative efforts.

**Note: This presentation will be a separate deliverable and will be graded according to a separate grading rubric.**

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## COURSE POLICIES

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Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

### Course Grading

20% Discussion Participation  
45% Critical Thinking Assignments  
35% Final Portfolio Project

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## IN-CLASSROOM POLICIES

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For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

### **Academic Integrity**

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /re-purposing your own work (see *CSU-Global Guide to Writing and APA Requirements* for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

### **Citing Sources with APA Style**

All students are expected to follow the *CSU-Global Guide to Writing and APA Requirements* when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU-Global APA style, please review the APA resources within the CSU-Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions in your course.

### **Disability Services Statement**

CSU–Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email [ada@CSUGlobal.edu](mailto:ada@CSUGlobal.edu) for additional information to coordinate reasonable accommodations for students with documented disabilities.

### **Netiquette**

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.