Course syllabus 2022/2023			
Course name:	**Financial Intelligence for Decision-Making**		
Areas, Disciplines:			
Study programme group:	**Cycle of studies:**		**Study type:**
			Full-time studies
Study programme name:	Management and Finance		
Speciality:			
Electivity:	Elective		
Course coordinator:	D.e.n (KNEU) Tetiana Paientko		
Course code:	**Year of studies:**	**Semester:**	**Language of instruction:**
			English
ECTS credits:	4		
Exam / assessment form:	Exam		

Class type	**Total contact hours**
Tutorial	30

A. Shortened (general) subject description
We live and do business in imperfect world; therefore, we must be ready to prevent and detect the fraud. Financial Intelligence professionals and forensic examinators have special knowledge and skills to combat the fraud. In this course you will learn what are the main tasks of the financial intelligence and forensic examinators, you will get understanding of different forms of fraud, and why it is different from mistakes. You will learn about indicators which help to detect fraud in different areas of economics and prevent the financing of terrorism.

B. Prereqisities
None

C. Effects of Teaching
Knowlege

Code PEU		**Study programme-related**

		learning outcome code
	Defines role of financial intelligence	
	Defines types of fraud and its indicators	

	Skills	
Code PEU		**Study programme-related learning outcome code**
	Detection of unusual transactions	
	Detection of fraud in procurement	

	Social competence	
Code PEU		**Study programme-related learning outcome code**
	Conforms to ethical and business standards	

D. Course Content		
	Total contact hours	**PEU**
Financial Intelligence and Forensic Examination	**2**	
Mistakes, irregularities, and Fraud Suspect	**2**	
The Visibility and Indicators of Unusual Transactions	**2**	

Tax-Return Examinations and Pre-Audit Indicators: Businesses	4	
Tax-Return Examinations and Pre-Audit Indicators: Charities and Foreign Legal Entities	4	
Tax-Return Examinations and Pre-Audit Indicators: Cryptocurrencies and Real Estate	4	
Detection the Indicators of Terrorist Financing	6	
Red Flags in Public Procurement	4	
Information Exchange in the Financial Intelligence and Forensic Examination	3	
Sum	**30**	

D1. Course Content - Scientific disciplines	
Tutorial	**Disciplines**
Financial Intelligence and Forensic Examination	
Mistakes, irregularities, and Fraud Suspect	
The Visibility and Indicators of Unusual Transactions	
Tax-Return Examinations and Pre-Audit Indicators: Businesses	
Tax-Return Examinations and Pre-Audit Indicators: Charities and Foreign Legal Entities	
Tax-Return Examinations and Pre-Audit Indicators: Cryptocurrencies and Real Estate	
Detection the Indicators of Terrorist Financing	
Red Flags in Public Procurement	
Information Exchange in the Financial Intelligence and Forensic Examination	

E. Methods and Criteria of Assessment
Final grade

The maximum grade is **100 points** for the following activities:
Case study
Students will work with four case studies during the course. The work must be done in the small groups (3-4 students). Each case study contributes **10 points** to the final grade.
Criteria:
1. Completeness of the solution (justification, reference, conclusions).
2. Meeting the deadlines.

Presentations

Students must prepare four presentations. The work must be done in the small groups (3-4 students). Each presentation contributes **10 points** to the final grade.

Criteria:

1. Completeness of the presentation (relevance, quality of the content, justification, reference, conclusions).
2. Meeting the deadlines.
3. Participation in the general discussion

 Final interview

The final interview may contribute 20 points.

The interview will be conducted with the small groups of students (4-5 participants)

Partial grade for the form: Tutorials		

Assessment component	Weight in final grade	Verification
Presentation	40	
Case study	40	
Interview	20	
Sum	**100.00**	

F. Bibliography

1. Information Note on Fraud Indicators for ERDF, ESF and CF. Access from: ec.europa.eu/sfc/sites/default/files/sfc-files/COCOF%2B09_0003_00-EN_Note%2Bon%2Bfraud%2Bindicators_FINAL.pdf

2. Fraud in public procurement. Access from: ec.europa.eu/sfc/sites/default/files/sfc-files/Fraud%20in%20Public%20Procurement_final%2020.12.2017%20ARES%282017%296254403.pdf

3. Identifying conflicts of interests in public procurement procedures for structural actions: A practical guide for managers. Access from: ec.europa.eu/sfc/sites/default/files/sfc-files/2013_11_12-Final-guide-on-conflict-of-interests-EN.pdf

4. Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures. Access from: efaidnbmnnnibpcajpcglclefindmkaj/https://ec.europa.eu/regional_policy/sources/docgener/informat/2014/guidance_fraud_risk_assessment.pdf

5. Money Laundering and Terrorist Financing Awareness Handbook for Tax Examiners and Tax Auditors. Access from: https://www.oecd.org/tax/exchange-of-tax-information/money-laundering-awareness-handbook.htm.

G. Student's Workload in the Course	
Tutorials	
Form of student activity	**Approximate number of hours**
Work on case studies	24
Reading of the literature	24
Preparing presentations	16
Preparing for discussions	8
Sum	**72**
H. Teaching Methods	
Panel discussion, case study, discussion lecture	
I. Additional information	