

Executive Diploma in Fraud and Corporate Crime Investigation

詐騙及企業罪案調查 專業行政文憑課程

9 March - 21 June 2018



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INTRODUCTION

Fraudulent activities in business have been increasing alarmingly mainly because of weak internal control. Accordingly, the adequacy of internal control has recently become the primary concern of the government, public authorities and business executives. Understanding a corporation's financial management and compliance of internal control, the legal aspects of corporate crime investigation, and corporate criminality investigation and governance will assist all stakeholders to appreciate the importance of a proper organization internal control system and reduce the risk of corporate fraud.

OBJECTIVES

It is important to understand that the objective of corporate finance and internal control is to provide reasonable, but not absolute, assurance that an organization's management and control objectives have been met. Recently, the number of corporate crime has been increasing because of improper compliance of internal control in corporations. This course provides an insight into the legal aspects and principles of corporate crime in Hong Kong, together with fundamental knowledge in identifying corporate crime, and the essential skills and techniques in fraud investigation.

BENEFITS IN COMPLETING THIS COURSE

Upon completion of this programme, you should be able to:

1. appreciate the importance of corporate financial management and internal control compliance
2. develop and implement a sound internal control system
3. understand the fundamental legal concepts and principles for corporate crime
4. apply the legal concepts and principles of corporate crimes normally found in corporations in Hong Kong
5. grasp the basic knowledge of identifying corporate crime in a business organization
6. show the skills and techniques in fraud investigation

DATES AND TIME

Modules	Dates & Time	Venue
EDFC-B0001-2018-1-L Legal Aspect of Fraud and Corporate Crime	Friday 9, 16, 23 March; 6, 13 April 2018 7:00 pm - 10:00 pm	HKMA Li Ka-shing College of Professional & Continuing Education 8 Hoi Wang Road Mongkok (West) KOWLOON
EDFC-B0003-2018-1-L Investigation on Fraud and Corporate Crime	Friday 20, 27 April; 4, 11, 18 May 2018 7:00 pm - 10:00 pm	
EDFC-B0002-2018-1-L Corporate Financial Management and Internal Control Compliance	Thursday 24, 31 May; 7, 14, 21 June 2018 7:00 pm - 10:00 pm	

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M1: Legal Aspect of Fraud and Corporate Crime**Aims**

1. To provide participants the knowledge of the fundamental legal concepts and principles of corporate crime;
2. To provide students the knowledge of how to apply the relevant principles and concepts of various corporate crimes normally found in corporations in Hong Kong

Content

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| <p>A. Characteristic of corporation</p> <ul style="list-style-type: none">- Nature and characteristics of corporation- Liabilities of corporation, its directors and shareholders and officers consequential to their commission of corporate crime <p>B. Basic knowledge of crime and corporate crime</p> <ul style="list-style-type: none">- Nature of corporate crime and usual penalty;- Responsibilities borne by the corporation and participants in corporate crime | <p>C. Nature and legal elements of common corporate crime in Hong Kong</p> <ul style="list-style-type: none">- Money laundering- Incorrect statements- Fraudulent trading- Insider Dealing |
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M2: Corporate Financial Management and Internal Control Compliance**Aims**

1. To provide participants with the knowledge of corporate financial management and the importance of internal control
2. To enable participants to apply the knowledge of financial control and compliance in their work

Contents

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| <p>A. The importance of corporate financial management</p> <ul style="list-style-type: none">- Cash flow- Working capital management <p>B. Maintaining a sound system of internal control</p> <ul style="list-style-type: none">- The system of internal control- Understanding the nature and context of control <p>C. Reviewing the effectiveness of internal control</p> <ul style="list-style-type: none">- The process for reviewing effectiveness- Identification of appropriate controls | <p>D. Financial reporting and compliance of internal control</p> <ul style="list-style-type: none">- Auditing standards- Companies ordinance <p>E. Essential internal control procedures</p> <ul style="list-style-type: none">- Purchases and creditors- Sales and debtors- Payment and receipts |
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M3: Investigation on Fraud and Corporate Crime**Aims**

1. To provide participants with the basic knowledge of identifying corporate crime in a business organization
2. To equip participants with the skills and techniques in fraud investigation

Contents

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| <p>A. Characteristics of fraud and corporate crime</p> <ul style="list-style-type: none">- Identification of Fraud and Corporate Crime- Typologies of Fraud and Corporate Crime- Case Studies <p>B. General Investigation Techniques</p> <ul style="list-style-type: none">- The Tell-tale Signs of Potential Fraud and Corporate Crime- Information gathering- Statement taking from Suspects and Witnesses <p>C. Intelligence Management</p> <ul style="list-style-type: none">- Whistle Blower System for Employees- Information from Business Partners | <p>D. Collection and Presentation of Evidence</p> <ul style="list-style-type: none">- Basic Rules of Evidence- Evaluation of Evidence <p>E. Giving Evidence in Court</p> <ul style="list-style-type: none">- Expert Evidence- The Do's and Don'ts in Giving Evidence |
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FEE

HKMA Member: HK\$9,000
Non-member: HK\$9,900
Group Discount: HK\$300 each
(For two or more participants making payments on this course together)

LANGUAGE MEDIUM

The programme will be delivered in Cantonese, and the course material will be in English.

LECTURER

M1

MR C T LEE FCPA, FCIS, FCS, BARRISTER

Mr Lee is a Fellow of Hong Kong Institute of Certified Public Accountant and Institute of Chartered Secretaries and Administrators. He has been a Hong Kong practicing Barrister since 1999. Furthermore he started his teaching career in 1983 and is currently a visiting lecturer of various local and overseas universities/institutions teaching post-graduate and professional courses. His expertise includes Law, Accounting, Auditing and Taxation.

M2

DR VINCENT NG DBA, PNA, JP(Aust)

Dr Ng is an Australian Professional Accountant and a Justice of the Peace (NSW). He is a Fellow of Institute of Public Accountants in Australia; was an Associate of Institute of CPAs, Australia, and a Fellow of Taxation Institute of Australia. He has earned his Doctorate in Business Administration, Master of Business Administration, Bachelor of Business Management and Graduate Certificate in Accounting.

He has been a practicing tax accountant, accounting and administration manager and financial controller of different corporations for many years. Dr Ng started his teaching career in 2001 and is currently a visiting Professor and Lecturer of various local and overseas universities/institutions. His expertise includes Accounting, Business English, Financial Management, Marketing, and Taxation.

M3

MR LEE YIU KUEN LOUIS

Mr Lee received his Master Degree of Social Science in Criminology and the Master Degree of Public Administration from the University of Hong Kong. He also received his Bachelor Degree of Economics and Finance from the Chinese University of Hong Kong. In addition, he was awarded the Certificate of Law Enforcement Advanced Management from the International Law Enforcement Academy-Roswell, US Department of State, USA; and the Certificate of Merit on criminal enforcement of Intellectual Property Rights by the World Customs Organization. He has served in the Hong Kong Customs and Excise Department over 29 years, achieving the rank of Superintendent. The majority of his service focused on criminal investigation; financial investigation; and criminal prosecution, covering a wide range of specialties including anti-smuggling; anti-drugs; defeating piracy of intellectual property rights; and anti-counterfeiting. On various occasions, he was sent to the USA, Malaysia, and the Mainland China to receive management and specialized training on criminal law enforcement. During his Customs career, among the investigation and prosecution duties, he has also been appointed as a Senior Training Instructor at the Customs and Excise Training School for recruit-induction and specialized refresher-training. Besides, he has also held lectures on part-time basis at various tertiary institutions and adult education organizations in Hong Kong.

SATISFACTORY COMPLETION OF A MODULE

A minimum of 4 out of 5 sessions is required for satisfactory completion of a module. Students must obtain at least 50% of the assessment result in the final project of a module.

AWARD

A student who has satisfied all the requirements and completing all three modules will be awarded the Executive Diploma in Fraud and Corporate Crime Investigation.

ENQUIRIES

For course enquiries and reservations, please call Customer Service Department on 2774-8501 or via fax to 2365-1000. For course details, please contact Ms Shirley Chan on 2774-8569.

Website: www.hkma.org.hk/pd/edfc

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