



## **Module Specification**

### **Financial Crime**

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## Part 1: Information

**Module title:** Financial Crime

**Module code:** UMADYH-15-2

**Level:** Level 5

**For implementation from:** 2026-27

**UWE credit rating:** 15

**ECTS credit rating:** 7.5

**College:** College of Business and Law

**School:** CBL Bristol Business School

**Partner institutions:** None

**Field:** Accounting and Finance

**Module type:** Module

**Pre-requisites:** None

**Excluded combinations:** None

**Co-requisites:** None

**Continuing professional development:** No

**Professional, statutory or regulatory body requirements:** None

## Part 2: Description

**Overview:** In this module, students will be introduced to corporate financial crime within the context of the national and international commercial and business environment. The module will explore current law, regulatory frameworks and perspectives in the detection, disruption, investigation and prosecution of various typologies of financial crime.

Those corporate financial crimes examined will include fraud, bribery and corruption,

market abuse including insider trading, money laundering, terrorism financing and tax evasion. These crimes will be discussed within the context of the financial markets and those organisational cultures within corporations that collectively provide the exogenous and facilitative conditions and influences that supports criminality.

Through the learning, teaching and assessment regime, this module will enable students to enhance their research and writing skills, as well as their ability to develop effective arguments through critical analysis and evaluation.

**Features:** Not applicable

**Educational aims:** The aim of the module is to enable the student to question, understand, critically analyse and evaluate financial crime within the commercial and business environment, whilst developing their business research and writing skills.

**Outline syllabus:** The syllabus includes the following content:

“A crime committed by a person of respectability and high social status in the course of his occupation”: An Introduction to Corporate Financial Crime.

“A cost of doing business?": Criminogenic organisations, corporate criminal liability and the controlling mind and will (identification doctrine).

A taxonomy of financial crime evident within the national and international commercial and business environment.

“Rogue professionals and the lack of transparency”: The role of enablers in the facilitation of crime in the financial sector, including the facilitative influence of secrecy laws and offshore financial centres.

“Organised crime groups and their likely bed fellows; the bankers”: How organised crime groups and leading cartels launder the proceeds of the international drug market through the global banking sector.

“History is only the register of crimes and misfortunes”: Analysis of fraud, bribery and

corruption, market abuse including insider trading, money laundering, terrorism financing and tax evasion within the commercial and business environment – including case study analysis.

“Transatlantic comparative analysis”: corporate financial crime in the UK and the US financial sector and how financial crime was a contributory factor to the global financial crisis of 2007/08.

“Crime and (failure of) punishment”: Challenges in detecting, disrupting, investigating and prosecuting corporate financial crime.

“Is it criminal, socially harmful, or both?”: The socio-economic effects of financial crime – looking at the wider picture of how financial crime affects the everyday person.

“Who is winning the arms race? Organisers or preventers?”: The effectiveness of criminal justice and regulatory outcomes for individual and corporate offenders, nationally and internationally.

### **Part 3: Teaching and learning methods**

**Teaching and learning methods:** The learning on this module will take place through a variety of modes including directed independent learning, self-directed learning, and group activities. Students will need to adopt a proactive approach to the module and engage with the full offer of learning opportunities to ensure successful achievement of the module learning outcomes.

Prepare - Directed independent learning includes engaging with resources such as recorded lectures, videos, podcasts, reading and internet sources as well as guided activities for example preparing notes, reviews, finding case study examples and drafting business plans aimed at tackling financial crime. Students are expected to make full use of their independent learning time to reflect critically upon the subject and to develop their own ideas.

Self-directed learning includes activities such as research, reading, and note-taking. Group activities may include plenary discussions, presentations by individual students or small groups, legal and business debate, collaborative working, problem solving and peer learning.

The module will develop students' understanding of corporate financial crime within the context of the national and international commercial and business environment.

Students will be expected to complete recommended reading, find relevant examples, and prepare answers to questions and tasks based upon module content in advance of the workshop (preparation time estimated at 3-5 hours). All module content will be available via VLE.

Participate and Practice - In the workshop, students will have the opportunity to analyse the impact that corporate financial crime has on global business, the application of the law and regulatory frameworks to contemporary problems as evidenced in case study examples and engaging in collaborative research and developing evidence-based arguments.

Guest speakers may be utilised where appropriate to stimulate additional interest in the topic, including from an alternative perspective. In order to assist students with their assessment, time will be allocated at preceding workshops to discuss any difficulties or issues they are experiencing with their preparation and work.

**Module Learning outcomes:** On successful completion of this module students will achieve the following learning outcomes.

**MO1** Demonstrate a critical understanding of the organisation of a wide range of corporate financial crime within the commercial and business environment and to identify how criminal action is supported by exogenous and facilitative influences within the financial markets.

**MO2** Critically evaluate the impact and effectiveness of guardianship within the financial markets, particularly the role and deterrent effect of regulatory

frameworks and the criminal justice system on corporate financial crime at the national and international level.

**MO3** Critically assess the impact that corporate financial crime has on national and international financial markets, and to understand the socio-economic effects that corporate financial crime has on wider society.

**Hours to be allocated:** 150

**Contact hours:**

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

Total = 0

**Reading list:** The reading list for this module can be accessed at [readinglists.uwe.ac.uk](https://uwe.rl.talis.com/modules/umadyh-15-2.html) via the following link <https://uwe.rl.talis.com/modules/umadyh-15-2.html>

## Part 4: Assessment

**Assessment strategy:** The assessment for this module is a 2,000 word essay. It is designed to allow students to explore the syllabus from two perspectives – firstly, to understand and assess the range, prevalence and organisational dynamics of corporate financial crime and the role that exogenous and facilitative influences within the financial markets have on its commission; and secondly, to evaluate the effectiveness and ability of regulators and law enforcement to prevent (or reduce) corporate financial crime at the national and international level; to include here comparative analysis between the UK and the US.

**Assessment tasks:**

### Written Assignment (First Sit)

Description: Students will be asked in a 2,000 word essay to evaluate the impact financial crime has on business, based upon contemporary challenges, both at the national and international level.

Weighting: 100 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3

### **Written Assignment (Resit)**

Description: Students will be asked in a 2,000 word essay to evaluate the impact financial crime has on business, based upon contemporary challenges, both at the national and international level.

Weighting: 100 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3

## **Part 5: Contributes towards**

This module contributes towards the following programmes of study:

Accounting and Finance {Foundation}[Frenchay] BA (Hons) 2024-25

Accounting and Business Management {Foundation} [Frenchay] BA (Hons) 2024-25

Accounting and Finance [Villa] BSc (Hons) 2025-26

Accounting and Finance [Phenikaa] BA (Hons) 2025-26

Accounting and Finance [BIBM] BSc (Hons) 2025-26

Accounting and Finance {Dual} [Taylors] BA (Hons) 2025-26

Accounting and Finance [Frenchay] BA (Hons) 2025-26

Accounting and Business Management [Frenchay] BA (Hons) 2025-26