

Number of ECTS credits : 2
Course language : English
Course leader : VENARD BERTRAND

≡ COURSE DESCRIPTION

Barings, Enron, Worldcom, Ford, Parmalat, Siemens, Tyco, Olympus, BNP Paribas, Toshiba, Volkswagen, many companies over the years have faced white-collar crimes.

White-collar crimes are morally wrong, legally unacceptable but unfortunately not so uncommon. As a matter of fact, research suggests that 36% of worldwide firms declared to have been victims of frauds in the previous two years (PWC, 2016). Thus, organisations could be the victims of diverse frauds including asset misappropriation, corruption, accounting fraud, cybercrime, investment fraud or unfair trading. The list of white-collar crimes seems to have no end. White-collar crime is synonymous with the full range of frauds committed by organizations and individuals in public and private organizations. For the FBI, these economic frauds are usually characterized by deceit, concealment, or violation of trust and are not dependent on the application or threat of physical force or violence.

Considering the necessity to combat individual and corporate frauds, this course aims at developing the knowledge regarding white-collar crimes in order to fight them.

Not only participating to this course is important for future executives willing to increase their awareness regarding economic crimes, but also the goal is to help them in their efforts to fight corporate frauds. In this respect, the most important question for future managers is: what should an executive facing a white-collar crime do?

≡ COURSE OBJECTIVES

- to comprehend fundamental concepts of the sociology of deviance,
- to apply the various concepts to the case of economic fraud and corruption,
- to analyse various cases with a selection of articulated concepts,
- to develop a critical thinking, regarding the role of firms in economic fraud and the role of individuals in such wrong doing.

≡ LEARNING OBJECTIVES

C4B learning goal	LG4 - CSR
C4B learning objective	LO11 - Identify ethical issues and act on them from an ethical perspective
Outcomes	Lev. 3 - Clarify one's own positioning on ethical issues, adapt decisions to these ethical and responsible aspects

≡ TACKLED CONCEPTS

Deviance
Social Disorganisation
Anomy
Social Influence
White Collar Crime
Organisational Crime
Neutralisation
Corruption

≡ LEARNING METHODS

- Ø Lectures
- Ø Class discussions
- Ø Case study
- Ø Team work
- Ø Videos
- Ø Guest-speaker

≡ EXPECTED WORK AND EVALUATION

- Ø Teaching material reading
- Ø Class Discussion Participation
- Ø Preparation of case studies. Students are evaluated in the competence here.
- Ø Final exam. Students are evaluated in the competence here.

≡ BIBLIOGRAPHY

Required readings

Simon, D., (2006). *Elite Deviance*, Pearson.

Torsello, D., Venard, B. (2016). "The anthropology of corruption". *Journal of Management Inquiry*, 25(1), 34-54.

Venard, B. (2013). "Institutions, Corruption and Sustainable Development". *Economics Bulletin*, 33(4) : 2545-2562.

Optional readings

Adler, P., Adler, P. (2006). *Constructions of Deviance*, Thomson.

Carrabine, E., Iganski, P., Lee, M., Plummer, K., Sotuh, N., (2004). *Criminology. A sociological introduction*. Routledge.

Gallet, O. (2010). *Halte aux fraudes*. Dunod.

Goode, E., (2008). *Deviant Behavior*. Pearson.

Johnson, M., (2005). *Syndrome of Corruption*. Cambridge University Press.

Lambsdorff, J. (2007). *The Institutional Economics of Corruption and Reform*. Cambridge University Press.

Leyssac, MP (Lucas de), Mihman, A. (2009). *Droit Pénal des Affaires*. Paris, Economica.

Pfohl, S. (1994). *Images of Deviance and Social Control*. McGraw-Hill.

Podgor, E., Israel, (1997). *White Collar Crime*. Thomson.

Rose-Ackerman, S., (2005). *Corruption and Government*. Cambridge University Press.

Venard, B., Hanafi, M. (2008). "Organizational isomorphism and corruption in financial institutions. An empirical research in emerging countries". *Journal of Business Ethics* 81 (2): 481-498.

Venard, B. (2009). "Organizational isomorphism and corruption: An empirical research in Russia". *Journal of Business Ethics*. 89: 59-76.

Venard, B. (2009). "Corruption in firms in emerging countries. A matter of isomorphism". *M@n@gement* 12 (1) : 1-27.

Véron, M. (2013). *Droit pénal des affaires*. Dalloz.

≡ EVALUATION METHODS

50 % : Examen Final

50 % : Contrôle Continu

≡ SESSIONS

1

Deviance

LECTURE : 06h00

1/ Elaboration of the concept of deviance

2/ Theoretical Development of the concept of deviance

2

Fraud and corruption in organizations

LECTURE : 06h00

1/ Frauds in organizations : white-collar crime

2/ Corruption in organizations

1/ Case studies

2/ Organizational and Individual Responses to Frauds

3/ Conclusion
