

**Commerce 4SX3  
White-Collar Crime  
Summer 2020 Course Outline**

**Strategic Management Area  
DeGroot School of Business  
McMaster University**

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***COURSE OBJECTIVE***

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Have you ever heard the saying "with great power comes great responsibility"? What happens when people wield great power, but neglect the great responsibility that comes along with it? This course examines the underbelly of Corporate Canada/America. In this course, we will unearth the drivers of financial greed and fraudulent behaviour. Moreover, we will explore interesting (and in some cases, almost unbelievable) examples of "white-collar crime" as it has impacted our society.

The purpose of this course is to examine corporate and regulatory liability that is typically ascribed to "white-collar crime" – criminal offences committed by corporations and their executives. In addition, the course will cover broader industry-specific trends of corruption not limited to corporations (i.e., healthcare, technology, religion, etc.). We will focus on contemporary forms of white-collar crime and will study the explanations and theories behind it while also examining the investigations, adjudication, and regulation designed to reduce it.

Students will:

1. acquire an understanding of white-collar crime in its various forms;
2. understand the law and social control of white-collar crime;
3. examine specific cases of white-collar crime;
4. appreciate the challenges of prosecution and defence of white-collar criminals;
5. articulate informed opinions through debate;
6. identify criminological theories that apply to white-collar crime; and
7. appreciate the need for further theory, research, and policy.

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***INSTRUCTOR AND CONTACT INFORMATION***

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**C01: Tues and Thu**

**18:30 – 21:30**

**Dom Sorbara**

Instructor

[sorbarad@bennettjones.com](mailto:sorbarad@bennettjones.com)

Office Hours: By appointment

Class Location: Online

**Teaching Assistant**

TBD

TAsMACID@mcmaster.ca

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**COURSE ELEMENTS**


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Credit Value: 3	Leadership: Yes	IT skills: Yes	Global view: Yes
Avenue: Yes	Ethics: Yes	Numeracy: Yes	Written skills: Yes
Participation: Yes	Innovation: Yes	Group work: Yes	Oral skills: Yes
Evidence-based: Yes	Experiential: Yes	Final Exam: No	Guest speaker(s): Yes

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**COURSE DESCRIPTION**


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This course is taught through readings, lectures, and class discussion with a number of cases examined for illustrative purposes. Students will be introduced to current perspectives dominant in the field of financial investigation, including accounting procedures, methods of tracing funds, banking and financial record-keeping. Topics of study include contemporary forms of white-collar crime (e.g., tax evasion, embezzlement, insider trading, securities fraud, Internet fraud) and its explanations, theories, and accounts along with its investigation, adjudication, and regulation.

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**LEARNING OUTCOMES**


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Upon successful completion of this course, students will be able to:

- use analytical thinking skills in the application of theories and concepts to social problems;
  - play the role of decision-maker(s) while taking all stakeholders into account;
  - understand white-collar crime in its various forms;
  - comprehend the law and social implications of white-collar crime;
  - examine specific cases of the investigation of white-collar criminals;
  - appreciate the challenges of prosecution and defence of such criminals;
  - articulate informed opinion over debates and issues in the field; and
  - identify criminological theories which apply to these kinds of crimes.
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**COURSE MATERIALS AND READINGS**


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**Text Book:** *Profit Without Honor: White-Collar Crime and the Looting of America*, 7th edition, Stephen Rosoff et al.  
*E-text available on the Campus Store Website*

\$38.95 CAD  
 6 months

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**EVALUATION**


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Learning in this course results primarily from class discussion and participation as well as preparation outside of class. The balance of learning results from lectures on concepts, from related readings, and from researching your group projects. All work will be evaluated on an individual basis, except in certain instances where group

work is expected. Group members will share the same grade, adjusted by peer evaluation. Your final grade will be calculated as follows:

### Components and Weights

Midterm Test	Multiple-Choice Exam (individual)	35%
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Group Project	Current Events Academic Poster (shared)	10%
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Participation	Participation (individual)	20%
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Final Test	Multiple-Choice Exam (individual)	35%
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Total		100%
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**Note:** The use of a McMaster standard calculator is allowed during examinations in this course. See McMaster calculator policy at the following URL:

[www.mcmaster.ca/policy/Students-AcademicStudies/UndergraduateExaminationsPolicy.pdf](http://www.mcmaster.ca/policy/Students-AcademicStudies/UndergraduateExaminationsPolicy.pdf)

### Grade Conversion

At the end of the course, your overall percentage grade will be converted to a letter grade in accordance with the following conversion scheme:

LETTER GRADE	PERCENT	LETTER GRADE	PERCENT
A+	90-100	C+	67-69
A	85-89	C	63-66
A-	80-84	C-	60-62
B+	77-79	D+	57-59
B	73-76	D	53-56
B-	70-72	D-	50-52
		F	00-49

### Communication and Feedback

Students who wish to correspond with instructors or TAs directly via email must send messages that originate from their official McMaster University email account. This protects the confidentiality and sensitivity of information as well as confirms the identity of the student. Emails regarding course issues should NOT be sent to the Area Administrative Assistants.

Instructors are required to provide evaluation feedback for at least 10% of the final grade to students prior to class #8 in the term. Instructors may solicit feedback via an informal course review with students by class #4 to allow time for modifications in curriculum delivery.

### ***Midterm and Final Test – Multiple Choice Examinations***

There are two multiple-choice tests in this course that each account for **35%** of your final grade. The midterm test will cover material from the first half of the course (Chapters 1-6, inclusive). The final test will cover material from the second half of the course (Chapters 7-12, excluding Chapter 8). Both tests will cover material from the readings, lectures, group project content, and class discussion.

### ***Group Project***

Each team will prepare an academic poster (using one of PowerPoint, Microsoft Word, Adobe Illustrator, etc.) that covers content from a white-collar crime current event **that has not been featured as part of course content**. This group project will account for 10% of your final grade. Teams are encouraged to be as creative as possible when creating their academic posters, and may use any theme or format they wish, as long as each team member contributes equally to the final product. The final product will be one, single-sided academic poster that features a concise and visually appealing summary of the white-collar crime event selected. The academic poster should evidence research conducted by the team concerning the event, sourced according to the McMaster University's citation guidelines. Group membership must be communicated to the instructor by **July 7, 2020**.

### ***Participation***

Name cards are used to help give credit for your participation. You must have a name card with your **full first and last name** clearly written and displayed in front of you for every class.

Participation requires students to be co-operative in sharing their views in classroom discussion. Instructors and TAs will feel free to **cold-call** on anyone at any time. Hence, it is imperative that you prepare for each class. In general, contributions are evaluated in an ascending order from physically but not mentally present, to good piggyback comments, to quite substantial comments, to case cracking contributions. Debate and challenge are important activities that help in the learning process and the willingness of individuals to engage in such activities with their classmates is appreciated. However, using **airtime** involves an obligation to actually contribute. None of us has time for recitation of case facts, bland summaries of prior discussion, and so on, that are devoid of implications. Before you speak, always answer the question "**So what?**". Participation will **NOT** be graded by counting each contribution a student makes. Participation will be graded by examining the quality of contributions in each class. Effective communication is a prerequisite to success in the business world. For that reason, all marks in this course will be based on both the substance of your work and the quality of your written and oral communication. Students who receive the highest grades in this course will likely be the ones with the highest participation marks – contributing high-quality insights several times during class. The key to a high participation mark is making numerous quality contributions during **every** class. With respect to case discussions in particular, try to contribute comments that:

- get the discussion off to a productive start by highlighting the key characters in the case and the main decisions that still need to be made;
- shape the discussion through the meaningful introduction of theoretical concepts, current events, financial calculations, or alternative analysis;
- triangulate case discussions with current events or readings and by matching or referring to previous points made during the class;
- link or contrast the main highlights of this particular case with previous cases;
- change or reverse the direction of the discussion when appropriate and support the alternative hypothesis or opposing view; and
- summarize and bridge the comments of others without undue repetition.

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**ACADEMIC INTEGRITY**

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You are expected to exhibit honesty and use ethical behaviour in all aspects of the learning process. Academic credentials you earn are rooted in principles of honesty and academic integrity.

Academic dishonesty is to knowingly act or fail to act in a way that results or could result in unearned academic credit or advantage. This behaviour can result in serious consequences, e.g. the grade of zero on an assignment, loss of credit with a notation on the transcript (notation reads: "Grade of F assigned for academic dishonesty"), and/or suspension or expulsion from the University.

It is your responsibility to understand what constitutes academic dishonesty. For information on the various types of academic dishonesty, please refer to the Academic Integrity Policy, located at:

[www.mcmaster.ca/academicintegrity](http://www.mcmaster.ca/academicintegrity)

The following illustrates only three forms of academic dishonesty:

1. Plagiarism, e.g. the submission of work that is not one's own or for which other credit has been obtained.
2. Improper collaboration in group work.
3. Copying or using unauthorized aids in tests and examinations

**ONLY IF APPLICABLE**

We will be using a web-based service (Turnitin.com) to reveal plagiarism. Students will be expected to submit their work electronically to Turnitin.com and in hardcopy so that it can be checked for academic dishonesty. Students who do not wish to submit their work to Turnitin.com must still submit a copy to the instructor. No penalty will be assigned to a student who does not submit work to Turnitin.com. All submitted work is subject to normal verification that standards of academic integrity have been upheld (e.g., online search, etc.). To see the Turnitin.com Policy, please go to:

<http://www.mcmaster.ca/academicintegrity/turnitin/students/>

**Language for Use in Courses with an Online Element**

In this course we may be using e-mail, Avenue to Learn, LearnLink, WebCT, web pages, capa, Moodle, ThinkingCap, etc. Students should be aware that when they access the electronic components of this course, private information such as first and last names, user names for the McMaster e-mail accounts, and program affiliation may become apparent to all other students in the same course. The available information is dependent on the technology used. Continuation in this course will be deemed consent to this disclosure.

If you have any questions or concerns about such disclosure, please discuss this with the course instructor.

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**REQUESTING RELIEF FOR MISSED ACADEMIC WORK**

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Students may request relief from a regularly scheduled midterm, test, assignment, or other course component in the following ways:

- a) for absences from classes lasting up to three (3) days;

- b) for absences from classes lasting more than three (3) days; or
- c) for conflicts arising from Student Experience – Academic Office approved events.

**a) for absences from classes lasting up to three (3) days:**

Students must use the MSAF (McMaster Student Absence Form). This is an online, self-reporting tool, for which submission of medical or other types of supporting documentation is normally not required. Students may use this tool to submit a maximum of one (1) request for relief of missed academic work per term as long as the weighting of the component is worth less than **25%** of the course weight. Students must follow up with their course instructors regarding the nature of the relief within two days of submitting the form. Failure to do so may negate the opportunity for relief. It is the prerogative of the instructor of the course to determine the appropriate relief for missed term work in his/her course. Details are described below.

If the value of the component is worth **25%** or more, students must report to their Faculty Office (the Student Experience – Academic Office for Commerce students) to discuss their situation and will be required to provide appropriate supporting documentation.

Please visit the following page for more information about MSAF:

[http://academiccalendars.romcmaster.ca/content.php?catoid=18&navoid=3204#Requests\\_for\\_Relief\\_f\\_or\\_Missed\\_Academic\\_Term\\_Work](http://academiccalendars.romcmaster.ca/content.php?catoid=18&navoid=3204#Requests_for_Relief_f_or_Missed_Academic_Term_Work)

**b) for absences from classes lasting more than three (3) days:**

Students cannot use the MSAF. They **MUST** report to their Faculty Office (the Student Experience – Academic Office for Commerce students) to discuss their situation and will be required to provide appropriate supporting documentation.

Students who wish to submit more than one request for relief of missed academic work per term cannot use the MSAF. They must report to the Student Experience – Academic Office and discuss their situation with an academic advisor. They will be required to provide supporting documentation and possibly meet with the Manager.

**c) for conflicts arising from Student Experience – Academic Office approved events:**

Students unable to write a midterm at the posted exam time due to the following reasons: religious; work-related (for part-time students only); representing the University at an academic or varsity athletic event; conflicts between two overlapping scheduled midterm exams; or other extenuating circumstances, have the option of applying for special exam arrangements. Please see the DeGroot Missed Course Work Policy for a list of conflicts that qualify for academic accommodation:

<http://ug.degroot.mcmaster.ca/forms-and-resources/missed-course-work-policy/>

Such requests must be made to the Student Experience – Academic Office at least ten (10) working days before the scheduled exam along with acceptable documentation. Non-Commerce students must submit their documentation to their own Faculty Office and then alert the Student Experience – Academic Office of their interest in an alternate sitting of the midterm.

Adjudication of all requests must be handled by the Student Experience – Academic Office. Instructors cannot allow students to unofficially write make-up exams/tests.

The MSAF cannot be used during any final examination period.

If a midterm exam is missed without a valid reason, students will receive a grade of zero (0) for that component.

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### ***POLICY FOR APPROVED MISSED ACADEMIC WORK***

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Students who cannot write a test and have advanced knowledge and permission as described above, will be given the opportunity to write an alternate version of the test at an alternate time.

Students who did not write a test and subsequently provide an MSAF submission, or documentation for which they have been approved by the Student Experience – Academic Office, will have the weight of the missed work reallocated across other course components or an alternate evaluation. The student must follow up with the instructor to understand this process and decision.

Students who submit an MSAF or have been approved by the Student Experience – Academic Office, for an assignment deadline, will be given an extension for the assignment at the discretion of the instructor. Please note, the student will ultimately be required to submit the assignment.

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### ***STUDENT ACCESSIBILITY SERVICES***

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Student Accessibility Services (SAS) offers various support services for students with disabilities. Students are required to inform SAS of accommodation needs for course work at the outset of term. Students who require academic accommodation must contact SAS to make arrangements with a Program Coordinator. Academic accommodations must be arranged for each term of study. Student Accessibility Services can be contacted by phone 905-525-9140 ext. 28652 or e-mail [sas@mcmaster.ca](mailto:sas@mcmaster.ca).

For further information, consult McMaster University's Policy for Academic Accommodation of Students with Disabilities:

<http://www.mcmaster.ca/policy/Students-AcademicStudies/AcademicAccommodation-StudentsWithDisabilities.pdf>

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### ***ACADEMIC ACCOMMODATION FOR RELIGIOUS, INDIGENOUS OR SPIRITUAL OBSERVANCES (RISO)***

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Students requiring academic accommodation based on religious, indigenous or spiritual observances should follow the procedures set out in the RISO policy. Students requiring a RISO accommodation should submit their request, including the dates/times needing to be accommodated and the courses which will be impacted, to their Faculty Office normally within 10 days of the beginning of term or to the Registrar's Office prior to their examinations. Students should also contact their instructors as soon as possible to make alternative arrangements for classes, assignments, and tests.

<https://multifaith.mcmaster.ca/riso>

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### ***POTENTIAL MODIFICATION TO THE COURSE***

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The instructor and University reserve the right to modify elements of the course during the term. The University may change the dates and deadlines for any or all courses in extreme circumstances. If either type of modification becomes necessary, reasonable notice and communication with the students will be given with explanation and the opportunity to comment on changes. It is the responsibility of the student to check their McMaster email and course websites at least twice a week and before each class during the term and to note any changes.

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### ***RESEARCH USING HUMAN SUBJECTS***

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All researchers conducting research that involves human participants, their records or their biological material are required to receive approval from one of McMaster's Research Ethics Boards before (a) they can recruit participants and (b) collect or access their data. Failure to comply with relevant policies is a research misconduct matter. Contact these boards for further information about your requirements and the application process.

McMaster Research Ethics Board (General board): <https://reo.mcmaster.ca/>

Hamilton Integrated Research Ethics Board (Medical board): <http://www.hireb.ca/>

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### ***ACKNOWLEDGEMENT OF COURSE POLICIES***

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Your registration and continuous participation (e.g. on A2L, in the classroom, etc.) to the various learning activities of Commerce 4SX3 will be considered to be an implicit acknowledgement of the course policies outlined above, or of any other that may be announced during lecture and/or on A2L. **It is your responsibility to read this course outline to familiarize yourself with the course policies and to act accordingly.**

Lack of awareness of the course policies **cannot be invoked** at any point during this course for failure to meet them. It is your responsibility to ask for clarification on any policies that you do not understand.

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**COURSE SCHEDULE\***


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**Commerce 4SX3  
White-Collar Crime  
Summer 2020 Course Schedule**

<b>CLASS</b>	<b>DATE (MM/DD/YYYY)</b>	<b>ASSIGNMENT</b>
1	06/25/2020	Introduction to White-Collar Crime <b>Review:</b> Course outline and schedule
2	06/30/2020	Introduction and Crimes against Consumers <b>Read:</b> Rosoff Chapter 1 & 2
3	07/02/2020	Canada Day: No classes
4	07/07/2020	Unsafe Products and Environmental Crime <b>Read:</b> Rosoff Chapter 3 & 4 <b>DUE:</b> Academic Poster Group Members
5	07/09/2020	Institutional Corruption and Securities Fraud <b>Read:</b> Rosoff Chapter 5 & 6
6	07/14/2020	<b>Midterm Test:</b> Multiple-choice exam (in class)
7	07/16/2020	Corporate Fraud <b>Read:</b> Rosoff Chapter 7
8	07/21/2020	Crimes by the Government <b>Read:</b> Rosoff Chapter 9
9	07/23/2020	Corruption of Public Officials <b>Read:</b> Rosoff Chapter 10
10	07/28/2020	Medical Crime <b>Read:</b> Rosoff Chapter 11
11	07/30/2020	Computer Crime <b>Read:</b> Rosoff Chapter 12
12	08/04/2020	Civic Holiday: No classes <b>DUE:</b> Academic Poster Project Submissions
13	08/06/2020	<b>Final Test:</b> Multiple-choice exam (in class)

\*Schedule subject to change