Contents for ITEC Course on Investigation of Economic Offences at CBI Academy, Ghaziabad, India

- **Overview of Economic Offences-** Types of Economic Offences, financial crime, white collar crimes, fraud etc., Global impact and significance of economic crimes, Key legal frameworks in economic crimes, international conventions and treaties.
- **Share market Frauds**: Structure and functioning of Share market: IPO, Secondary market, Future & Option, insider trading, price rigging and other fraud prone areas in share market and investigation of such frauds
- **Frauds in Bank Loans**: Process of appraisal, documentation, sanction, disbursal and follow up action, Brief Overview of credit facilities related to bank fraud:-Pre shipment credit facilities & Post shipment credit facilities- Definition, processes & fraud prone areas involved in:- Term Loan, Working Capital Loan, Letter of credit, Bill discounting, Investigation of Export Finance Frauds : With Special reference to Pre-shipment/post shipment credit facilities, Investigation of Export Finance Frauds : With Special reference to Letter of Credit (LC`s/FLC`s) and Bill Discounting fraud
- **Various set up of a business entity viz.** Proprietorship, Partnership, Limited Liability Partnership (LLP), Company, Books of account and their components, Basics of accounting i.e. double entry system, journal entry, Profit & loss account, Basics of Books of Account and creditors/debtors, Understanding journal entries/ledger entries and their correlation with fraud, Basics of Balance-sheet, scrutiny of Balance Sheet to detect fraud, Fudging of books of accounts by corporate for undue gains and detection thereof
- Forensic Accounting, money trail, asset recovery during investigation of financial frauds
- Fraud Prone areas in Insurance Sector and Investigation of such cases, Insurance Frauds with case studies, Introduction to various policies covering risk of business, Fraud prone areas in issuing policy, assessment of loss and settlement of claims, Investigation of insurance frauds
- **Crypto currencies**- Concepts, Investigation, Block chain analysis, Crypto wallets, tokens, Exchanges, Seizing wallets, Knowledge of privacy coins (Monero, Zcash) and techniques for analysis
- **Financial Intelligence Units**: Structure, working and assistance to LEAs
- Use of OSINT Tools in the investigation of economic offences
- **Ponzi Scheme and Chit Fund**- An overview
- Valedictory session