



गृह मंत्रालय
MINISTRY OF
HOME AFFAIRS



Course on

Investigation of Financial Crimes

(10 to 14 February,
2025)



**National Forensic
Sciences University**

Knowledge | Wisdom | Fulfilment

An Institution of National Importance

(Ministry of Home Affairs, Government of India)

Level of Participants	Judicial Officers, Dy. SP/ACP and above, Prosecution Officials, Defence Officers
Duration	05days

About the Course

Human psychology is that those "have nots" wanted to "have" and those who "have" wanted to "have more." This culminates into get-rich-quick syndrome and this syndrome drives people to commit White Collar Crimes / Financial Crimes.

Preservation of market integrity is extremely important for the economic growth of this country and for the national interest. Maintaining investors' confidence requires market integrity and control of market abuse. Market abuse is a serious financial crime that undermines the very financial structure of this country and will make an imbalance in wealth between "haves" and "have nots." (Supreme Court of India - Subrata Roy Sahara vs UOI & Ors. on 6 May, 2014)

Financial Crime is the use of deception for illegal gain, involving breach of trust and concealment of the true nature of the activities. Major types of financial crime include - Money laundering, Terrorist Financing, Fraud, Bribery, Market manipulation, Insider trading, Tax evasion, Counterfeiting, Identity theft, and Scams. There are also lesser reported financial crimes that are not as serious in nature as above, such

as -Petty theft, skimming from transactions, Payroll schemes, billing schemes and using company funds for personal purposes. Financial Crime may be committed by Organised Criminals, standalone criminals, employees, business leaders etc. Continuous research confirmed a strong demand for the need of prevention and detection of such crimes by Functionaries of the Criminal Justice System.

Forensic Document Examination plays an important role in the scientific investigation of White-Collar Crimes and Financial Crimes. It has undergone deep-sea change with the introduction of sophisticated instruments and changes in crime trends. Forensic Accounting and Forensic Auditing are two important sub-branches of Forensic Document Examination that especially deal with various types of Financial Crime. Expert Services are now being utilized in business valuations, to detect financial statements misrepresentation, to calculate economic damages, Fraud detection & deterrence, insolvency, bankruptcy, etc.

Financial Crime Investigation includes- Planning the Whole Investigation Process, the Significance of Evidence in Forensic Audits, Finding & Interrogating the Suspects and finally submitting the forensic analysis report which is suitable for court.

Course Objectives

1. To familiarize the participants with various types of major & minor Financial Crimes and their modus operandi.
2. To give an idea about various tools and techniques helpful in the detection & investigation of Financial Crimes.
3. To understand the role of Forensic Experts in Financial Crime Investigation and in delivering Criminal Justice.
4. To provide hands-on-exercise on the detection of counterfeit security documents, currency and travel documents using scientific forensic equipments.
5. To discuss case studies and sharing of experience related to Financial Crimes.

Course contents

1. White-Collar Crimes including financial frauds– present scenario

- Types of White-Collar Crimes
- Offline and online financial frauds.
- Modus Operandi.

2. Analytical facilities available in the Forensic Document laboratory to combat Financial Frauds:

- Types of Forgery in Documents.
- Types of Alterations in Documents.
- Detection and decipherment of alterations.

3. Investigation of Financial Frauds – Challenges and probable solutions

- Issues in the investigation.
- Probable & Suitable solutions.
- Real-life Case studies

4. Money Laundering, Terror Funding, Stock Exchange Frauds- Case Studies:

- Fraudulent Schemes & Scams.
- Forex & Stock Market Frauds.
- Terror funding & its impact on National Security.

5. Role of Forensic Accounting and Forensic Auditing in the Investigation of Financial Crimes

- Introduction to Forensic Accounting.
- Introduction to Forensic Auditing.
- Investigation of Financial Crimes using tools of Forensic Accounting and Auditing.

6. Forensic Analysis of Digital Evidence:

- Types of digital evidence available in Financial Crimes.
- Methods of their seizure and procurement.
- Analysis of digital evidence and interpretation of reports.

7. Demonstration in Document Laboratory of NFSU, Delhi Campus:

- Scientific Principle & working of State-of-the-Art Equipment.
- Application in the detection of forgery in documents.
- Security documents and their security features.

8. Banking Frauds & Financial Statement Frauds- ATM Frauds: detection, investigation and prevention:

- Types of plastic cards and their features
- Detection & Investigation of such frauds
- Prevention of Plastic Card fraud
- Financial Statement frauds by borrowers

9. Mobile Forensics – a tool to investigate Financial crimes:

- Evidence handling
- Mobile Forensic tools
- Analysis of digital evidence

10. Laws related to various Financial Crimes:

- IPCs related to counterfeiting of currency.
- High-quality counterfeit & FICN rules.
- Legal approach

11. Investigation of Cyber crimes & IT Act

- Information Technology Act
- Type of cyber crimes viz. Hacking, software piracy, Intellectual property, pornography etc
- Discussion on addictive online games leading to various illegal activities and how it can be stopped- Blue whale, Pokémon Go etc.
- Ransom ware, Cyber stalking
- Investigation approach for cyber crimes and limitations of an investigator.



