

# The White Collar Hacking Contest

Michael Schermann (Santa Clara University)

Matthias Uhl (Technische Universität München)

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# White Collar Hacking Contest – The Idea

The white-collar hacking contest is a novel approach to teach forensic accounting in a digital world. It is a round-based contest, where participants in turn act as those who commit fraud (fraudsters) and forensic accounting teams (detectives). An SAP ERP system running on SAP HANA serves as the playing field for the game.



# Key principles

## Be a fraudster

- Ideate, dry-run, and commit fraud in the purchase-to-pay process
- Write a fraud case

## Be a detective

- Identify & analyze a data set with potential fraud
- **Explain what has happened**

## Compete

- Data sets are swapped between student teams
- **Detective team with the best explanations wins**

## Round-based

- Increase the degrees of freedom in each round
- Real-time Fraud Detection in last round – the **Hackathon**

## Learn SAP on the fly

- Understand processes and procedures
- Understand the applications, databases and table structures

**Compete in teams, alternate between being a fraudster or a detective.  
The best detective teams wins!**

# The Hackathon – Real-Time Fraud Detection



Commit Fraud within the purchase-to-pay business process

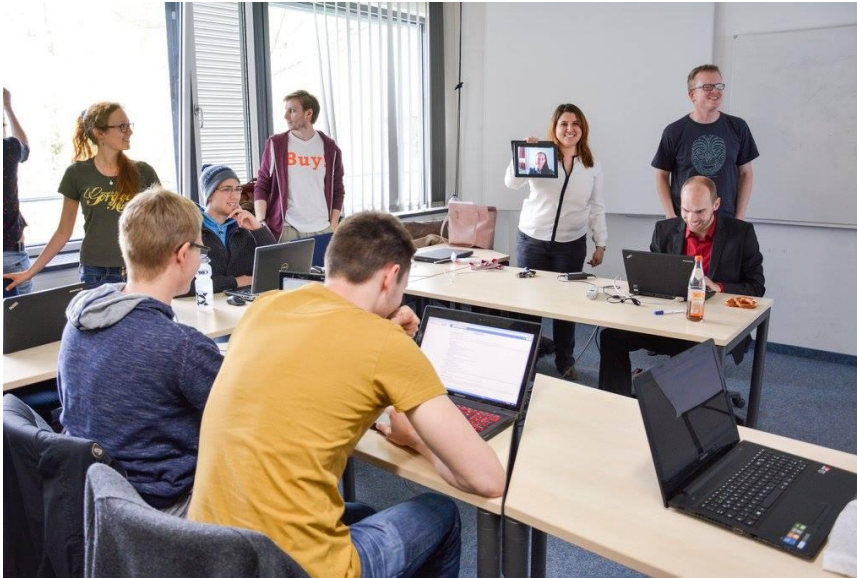


Identify the Fraud using process mining



**Why SAP HANA?: Identify Fraud while it happens. Bring the algorithms to the data!**

# WCHC 2015



# Fraud Cases Library

- 5 fraud cases
- Perspectives
  - Fraudster perspective
  - Detective perspective
- Capabilities
  - Technical
  - Business
- Currently under review by students and practitioners

# The Ethical Perspective

## Feel temptation

- Participants are put into the shoes of fraudsters.
- **Students are forced to descend the high horse of ethics!**

## Understand role of IT

- Understand the interaction of humans and IT systems.
- **Students understand the need for ethically informed IT.**

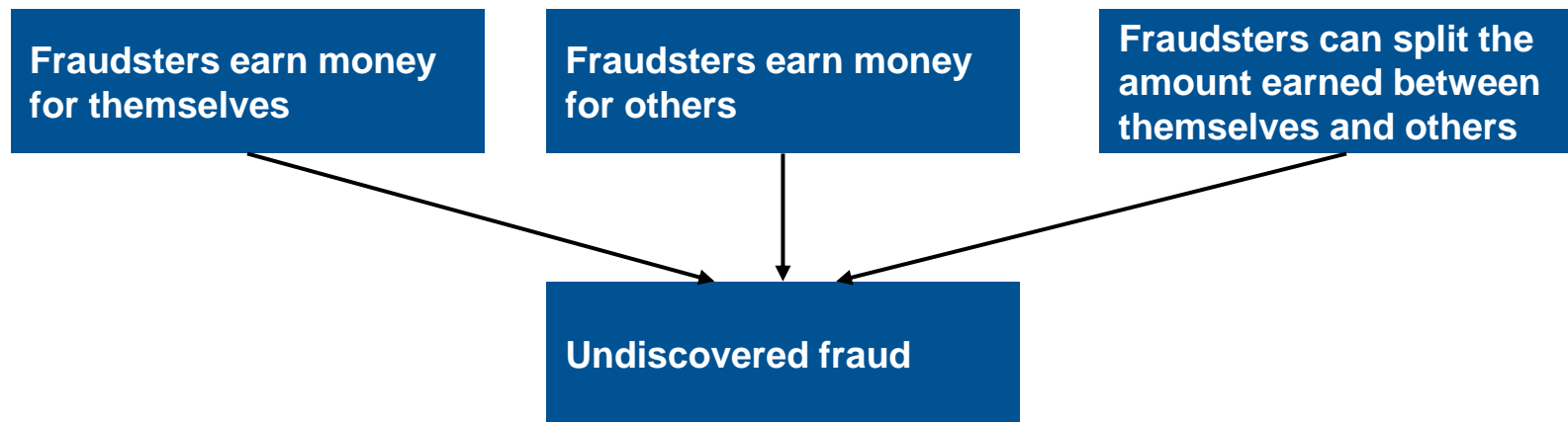
## Reflection

- Participants reflect on their experience by producing case studies based on their own experience.
- Results are related to scientific findings from behavioral economics and psychology.
- **Own experience will be put into scientific perspective.**

# The WCHC and Experimental Ethics

In experiments, we investigate the effect of different treatments on the variable of interest, e.g. the level of undiscovered fraud.

An example...



**The WCHC offers an intriguing workhorse for Experimental Ethics.**