

## Accounting 6320 Section 795

### Forensic Accounting and Fraud Examination – Summer 7WKS2 2020

#### Syllabus

#### Basic Information

**PROFESSOR:** Dr. Carol Sullivan, CPA, CFE  
**OFFICE PHONE:** (432) 552-2179  
**OFFICE:** ST 2258  
**E-MAIL:** Sullivan\_C@utpb.edu  
**OFFICE HOURS:** Tuesday and Thursday 1-3pm; Wednesday 10-11am  
Also Other Times by Appointment

This course is a Web Course and is conducted within Canvas <http://utpb.instructure.com>

**NOTE:** The due dates and times for the activities will adhere to the Central Time Zone.

#### Important Academic Dates

UTPB [Academic Calendar](#)

#### Course Description

An advanced approach to fraud examination and forensic accounting. Topics include legal environment for fraud examiners, fraud prevention, investigation techniques, cybersecurity, and financial statement frauds. Please know that you can also take the ACFE exam as a replacement for the course requirements – let me know if you are interested.

#### Measurable Learning Outcomes:

By the end of this course, you will:

- Indicate a high level of knowledge of the world of forensic accounting and fraud examination
- Be very knowledgeable about the legal environment as it applies to forensic accounting
- Be able to thoroughly frame a case, research it, and set up engagements
- Be able to gather evidence, interview people, and observe situations for possibilities of fraud
- Analyze financial statements as a way of detecting irregularities or possible financial statement fraud
- Be able to conduct an entire fraud investigation
- Have advanced knowledge of the responsibility for upholding the professional standards in forensic accounting
- Use Business Valuation as it relates to both fraud and legal damages caused by fraud

**Prerequisites:** The prerequisite for this course is ACCT 2301 and ACCT 2302, or ACCT 6301. It is the student's responsibility to ensure proper enrollment in classes. You are advised to review your official class schedule as soon as possible to ensure proper enrollment.

## Materials

**Textbook:** *Forensic Accounting* by Rufus, Miller, and Hahn 1st Edition, Pearson Publishing

ISBN-13: 978-0-13-305047-9

ISBN-10: 0-13-305047-5

**OTHER ITEMS:** Current investment related information from publications such as *Bloomberg Business Week*, *The Wall Street Journal*, *the Financial Times* (of London), business sections of national/local newspapers, and financial TV programs especially those on *Bloomberg*, *CNBC*, and *CNN*, on cable. Also watch *The Nightly Business Report* (weekdays) on PBS—where and if available and similar financial programs on CNBC, Fox News and/or Business News Channel, etc., where available.

## Course Overview

### Course Activities

**Readings:** Please read the chapters and review the PPT slides for each chapter.

**Exams:** Two exams and a final exam will be given. The exams may be comprised of True/False, Multiple Choice, and Essay Questions. There will be no make-up exams. If you miss an exam and have an excuse approved by UTPB, then your final will count for the missed exam. All exams must be taken during the scheduled testing period. Please contact the instructor if you miss an exam.

**Quizzes:** Three quizzes will be assigned to make sure that you keep up with the course material and to give you some experience with the CFE exam questions in this area.

#### Case Presentation:

You will be assigned one case to make a PowerPoint presentation to post to the class as group work during the semester. You may earn a total of 50 points from the PPT presentation. Points will be assigned based on the level, accuracy, and professionalism of the work you prepared for the presentation. A rubric will be used as a metric.

#### Discussion Board Participation:

Discussion Board participation stimulates active learning and helps the lessons sink in deeper. It also increases our chances to build on the experiences and talents of everyone in the class. **Please participate with the Discussion Board in a meaningful way and respond to at least one other student's post for full credit.**

### Course Assessment

<b>Course Activity</b>	<b>Points</b>	<b>Percentage of Total Grade</b>
Quizzes (3)	75	15
Discussion Board	25	5
Research Paper Project	50	10
Exam #1	100	20
Exam #2	100	20
Final Exam (Comprehensive)	150	30
<b>Total</b>	500	100

## Grading Scale:

Grade Range	Letter Grade
90 and above	A
80 to 89	B
70 to 79	C
60 to 69	D
Less than 60	F

*\*Unless otherwise stated, all materials, activities, and assessments are required and are not optional.*

**Communication, Grading & Feedback:** In business, as with course related correspondence, e-mail is regarded as a professional means of communication. Proper sentence structure, capitalization, and punctuation are required. Please include ACCT 6320 in each subject line and identify your name at the bottom of each email. All submissions are graded within 7 days.

**Time Management:** A student should expect to spend three hours on preparation and learning assignments for every semester credit hour. If a class is a 3-semester credit hour class, it is expected that a student should spend about 9 hours out of class on assignments in addition to 3 hours of in-class time for a total of about 12 hours per week to obtain an "A" in a class. It is important to develop a Time Management Plan to be successful.

## Policies

### Discussion Board

Discussion Board is primarily for discussing course related topics and issues.  
Best practices are:

1. Read all message postings in online discussion.
2. Respond to the question directly
3. Reply to minimum of two other student posts.
4. Use a person's name in the body of your message when you reply to their message.
5. Avoid postings that are limited to 'I agree' or 'great idea', etc.
6. Ensure responses to questions are meaningful, reflective.
7. Support statements with concepts from course readings, refer to personal experience, examples.
8. Follow **Rules of Behavior (below)**.

## Rules of Behavior

Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- Do not post anything too personal.
- Do not use language that is inappropriate for a classroom setting or prejudicial in gender, race, or ethnicity.
- Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
- Be courteous and respectful to other people on the list
- Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
- Use line breaks and paragraphs in long responses.
- Write your full name at the end of the posting.
- Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

## Make-Up/Late Submission Policy

*All course activities must be submitted before or on set due dates and times. If you miss an exam, then your final exam will count for the missed exam. Late assignments are penalized 10% per M-F work day.*

## Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an "F" for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the [University's Handbook:Scholastic Dishonesty](#).

**Academic dishonesty** includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

**Plagiarism** includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

## Attendance and Class Participation

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

## Tracking

Learning management systems have tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

## Absenteeism

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.

## Course Incomplete/Withdrawal/Grade Appeal

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: [Drops and Withdrawals](#) and [Appeal Process](#).

## Accommodation for Students with Disabilities

**Students with Disabilities:** The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides "reasonable accommodations" to students with disabilities. Any student with a disability who is requesting an accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored. \*\*Adapted from UTSA ADA syllabus statement.\*\*

**ADA Officer for Students:** Mr. Paul Leverington  
**Address:** Mesa Building 4243/4901 E. University, Odessa, Texas 79762  
**Voice Telephone:** 432-552-4696

**Email:** [ada@utpb.edu](mailto:ada@utpb.edu)

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

## Computer Skills, Technical & Software Requirements

*Describe any special prerequisite skills (word processing, spreadsheet, presentation software, YouTube account, etc. Example: This course is designed as a web-based class, which necessitates specific computer expertise on the part of the student, specific computer equipment or programs, and a commitment on the part of the student beyond that of most other courses.) Student will need to create word processing documents, save files, submit files.*

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to [UTPB Office 365 Page](#).

## Computer Technical Requirements

See [Technical Requirements](#).

## Online Student Authentication

UTPB requires that each student who registers for a distance course is the same student who participates in, completes, and receives credit for the course. UTPB's Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login to the UTPB learning management system using their unique personal identifying username and secure password. UTPB's Distance Education Policy requires at least one additional student identification method within the course that has been determined and approved by the faculty or academic program. This process will be: Presentation of approved photo ID\* through a web cam and video recorded proctoring during assessment (Examity)

\*Approved up to date photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD. Dual credit and early college high school students use school district identifications.

## Using LockDown Browser & Respondus Monitor for Online Exams

This course requires the use of LockDown Browser and Monitor for online exams. Watch this [short video](#) to get a basic understanding of LockDown Browser and Monitor.

Download and install [LockDown Browser](#).

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.)

When taking an online exam, follow these guidelines:

- Setup web cam for exams using Monitor.
- Ensure you're in a location where you won't be interrupted.
- Turn off all mobile devices, phones, etc.
- Clear your desk of all external materials — books, papers, other computers, or devices.
- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

## Preparation for Emergencies

### Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

### Complete Loss of Contact

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

### Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

## End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end of course evaluation survey provided by UTPB. During the last two weeks of class, there will be an announcement in Canvas, an email, and a button in your course navigation that will take you to any available surveys.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

### Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	<a href="#">Services for Students with Disabilities</a> (432) 552-4696
Testing Services	<a href="#">Testing Services &amp; Academic Accommodations Department</a> (432) 552-2630
Advising	(432) 552-2661 <a href="#">UTPB Academic Advising Center</a>
Bookstore	<a href="#">UTPB Campus Bookstore</a> (432) 552-0220
Email, Office 365, my.utpb.edu	<a href="#">Information Technology</a>
Financial Aid and Scholarship	<a href="#">UTPB Financial Aid</a> (432) 552-2620
Library	The <a href="#">J. Conrad Dunagan Library</a> Online at (432) 552-2370
Registrar	<a href="#">UTPB Registrar</a> (432) 552-2635
Student Services	<a href="#">Student Services</a> (432) 552-2600
Technical Support	<a href="#">Canvas</a> 1-866-437-0867
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: <a href="#">Smarthinking Online Tutoring</a> (provides tutoring services), <a href="#">SmarterMeasure</a> (measures learner readiness for online course).

### Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

## Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

## Schedule

Module (begin date)	Assignments/ Activities	Due Date:
1 (6/29/20)	<p><b>Introduction Forum: Please let us know something important about you and something that you hope to gain from the course.</b></p> <p>Ch. 1: Introduction to the World of Forensic Accounting Ch. 2: Legal Environment of Forensic Accounting</p> <p><b>ACFE Video #1: <i>The Fraud Trial</i></b></p> <p><b>ACFE Podcasts:</b> The 5 Most Scandalous Fraud Cases of 2019</p> <p>The Relativity of Ethics</p> <p>Leading a Multigenerational Team</p>	7/6/20
2 (7/6/20)	<p>Ch. 3: Screening and Staging Engagements <b>Quiz #1 is due on 7/10/20</b></p> <p>Ch. 4: Gathering Evidence – Interviews and Observations <b>ACFE Video #2: <i>Beyond the Numbers: Professional Interviewing Techniques</i></b></p> <p><b>ACFE Podcasts:</b> <i>The Man Who Follows and Recovers Money Around the World</i></p> <p><i>What Do Conmen and Entrepreneurs Have in Common?</i></p> <p><i>The Interview Room: Preparation, Evidence and Empathy</i></p> <p><b>Discussion Posts 1-2 are due on 7/10/20</b></p> <p><b>Exam #1 (Ch. 1-4) is due on 7/13/20</b></p>	7/10/20 7/13/20
3 (7/13/20)	<p>Ch. 5: Financial Statement Analysis – Reading Between the Lines <b>ACFE Video #3: <i>Cooking the Books: What Every Accountant Should Know About Fraud</i></b></p> <p><b>ACFE Podcasts:</b> <i>Fraud Is the New Black: 3 Frauds Perpetrated From Prison</i></p> <p><i>The Anatomy of a Business Email Compromise Scam</i></p>	7/20/20

	<p><i>My Name Is Simon. My Voice Is My Password.</i></p> <p><i>Stories Behind the Numbers</i></p> <p>Ch. 6: Fraud and White-Collar Crime  <b>Please be thinking about your groups for the PPT Project; you can also do it alone</b></p> <p>Ch. 7: Conducting a Fraud Investigation  Ch. 8 Transforming Data into Evidence – Part 1  <b>Quiz #2 is due on 7/20/20</b></p>	
4 (7/20/20)	<p>Ch. 9 Transforming Data into Evidence – Part 2</p> <p><b>Discussion Posts 3-4 are due on 7/31/20</b></p> <p><b>Exam #2 (Ch. 5-9) is due on 8/3/20</b></p>	<p>7/24/20</p> <p>7/27/20</p>
5 (7/27/20)	<p>Ch. 10 Professional Responsibilities  Ch. 11 Fundamentals of Business Valuation  Ch. 12 Special Topics  ACFE Video #4: <i>How to Prevent and Detect Financial Statement Fraud</i></p> <p><b>ACFE Podcasts: <i>White-Collar Crime and the Innocent Spouse</i></b>  <i>The Dark Web: A Means to Commit Fraud on a Grand Scale</i></p> <p><i>Challenges in the Executive Design of Compensation and Incentives</i></p> <p><b>Quiz #3 is due on 8/10/20</b></p>	8/3/20
6 (8/3/20)	<p><b>PPT Presentation Project is due on 8/10/20</b></p> <p><b>Discussion Post #5 is due on 8/10/20</b></p>	8/10/20
7 (8/10/20)	<p><b>Comprehensive Final Exam is due on 8/13/20</b></p>	8/13/20