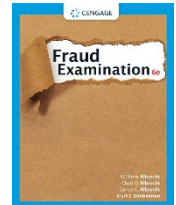




Instructor: David O'Bryan, University Professor
Office: 206B Kelce
Hours: 8:45 – 9:30 TuTH; 10:45 – 12:30 TuTH; 1:45-3:30 TuTH
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Textbook

Albrecht, W. Steve, Chad O. Albrecht, Conan C. Albrecht, and Mark F. Zimbelman. 2020. *Fraud Examination*. Sixth Edition. South-Western Cengage Learning. ISBN 978-1-337-61967-7.



Catalog Course Description

ACCTG 625 Fraud Examination. 3 hours. Fraud examination focuses on the prevention, detection, investigation, and resolution of fraud and white collar crime. The course will utilize a combination of lectures, videos, guest speakers, and case studies.

Prerequisites

ACCTG 422 Internal Auditing and senior standing.

Course Objectives / Learning Outcomes

1. Understand the pervasive nature and incidence of fraud in society.
2. Understand the causes of fraud, including the fraud triangle.
3. Recognize indicators, or red flags, of fraud.
4. Recognize the role of internal controls in fraud prevention and detection.
5. Learn a structured approach to the detection, investigation, and resolution of fraud cases.
6. Develop a heightened awareness of not only the economic, but also the human, costs of fraud and our ethical responsibility to help prevent fraud in our society.
7. Stimulate interest in the area of fraud examination which will lead students to pursue further training in this area, certification as a CFE, and/or careers helping ensure fraudsters are brought to justice.

Course Outline

Included at the last page of this syllabus.

Teaching Methods

The primary teaching methods in this class will be lectures, videos, guest speakers, current events, and case studies.

Canvas

All class homework and exams will be administered through Canvas. In addition, supplemental course materials will be made available on the Canvas course page.

Attendance Policy

Students will earn one (1) point for each class period attended up to a maximum of 30 points. Students with more than six (6) unexcused absences may be dropped from the class. **If there is an unexcused absence on the day of a guest speaker, there will be an automatic one letter grade reduction in your course grade. Simply put, when we have a guest speaker who volunteers their time to share their knowledge and experiences with you, I expect you to be in class.**

Classroom Conduct

Conduct yourself in this class as you would in a professional business meeting. Electronic devices should be set to vibrate or turned off. If you need to talk on the phone, text, listen to your iPod, or sleep, don't come to class that day. If you have a chronic problem getting to class on time, take the course a different semester. If you anticipate needing a letter of recommendation or other special assistance from the instructor now or later, act like a professional in this class.

Academic Integrity

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.

Students shall:

- Refrain from class disturbances.
- Arrive on time and remain until dismissed at all class sessions and to notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.
- Prepare for and participate in all classes.
- Treat fellow students, staff, faculty and administrators with respect.
- Prepare assignments and exams honestly.
- Avoid plagiarism or unacknowledged appropriation of another's work in any academic work. Refrain from giving or receiving inappropriate assistance.
- Dress appropriately, avoiding clothing that is revealing, provocative, or includes offensive language or visuals. Dress as a professional when appropriate at ceremonies and interviews.
- Respect University property and use resources in the most effective and efficient manner.
- Be fair and constructive in the evaluation of faculty.
- Obey the policies, regulations, and laws of the United States of America, The State of Kansas, The Kansas Board of Regents, Pittsburg State University and the Gladys A. Kelce College of Business.

Instructor's Philosophy on Academic Honesty and Integrity

If a student is involved in any incidence of academic misconduct in this class the student is hereby advised (a) to not expect mercy from the instructor, and (b) to not request any further special help or assistance from the instructor (e.g., recommendation letters). Trust is a difficult thing to earn but quite easy to lose. Students who cheat in this class somehow fail to realize that they are committing fraud – academic fraud.

The obvious case of academic misconduct is submitting someone else's work as your own. However, there are cases of academic misconduct that are not so obvious. First, submitting an assignment that was intended to be an individual assignment when, in fact, it was completed as a group. **All assignments in this class are intended to be individual assignments unless specifically stated otherwise.** Second, not participating in group work is a form of academic misconduct. Although it is not practical to expect every person to make identical contributions, all persons in a group are expected to put forth their best efforts. Third, using solutions from external sources on group projects is academic dishonesty. This includes solutions to cases found on the Internet or help obtained from students who have already taken the course. Fourth, failure to complete the online assessments in the prescribed manner is academic dishonesty.

Students with Disabilities

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

Course Evaluation Methods

<u>Assignment</u>	<u>Weighting</u>
Exams (3 @ 100 each)	300
Projects (3 @ 50 each)	150
Homework	50
Chapter Questions	50
Attendance	<u>30</u>
Total	<u>580</u>

Guaranteed grade cutoffs: 90% - A; 80% - B; 70% - C; 60% - D; Below 60% - F. The instructor reserves the right to lower these grade cutoffs, but assumes no responsibility to do so.

Exams:

Three, 100-point exams will be administered during the semester. Make-up exams will only be given in rare circumstances and the instructor reserves the right alter the content on make-up exams. The instructor reserves the right to retain possession of examination materials.

Homework:

Homework is due by the beginning of the class period after it is announced in class. The total daily homework will be scaled to equal 50 points in your final course grade.

Chapter Questions:

The component of the course consists of answering the true-false and multiple choice questions that appear at the end of each chapter, as well as some instructor developed assessments over additional material covered in the course. The results on this component will be scaled to equal 50 points in your final course grade.

Note

The instructor reserves the right to amend and to reorganize this syllabus at any time.

Fraud Examination – Tentative Schedule – Fall 2022				
Date	Module	Albrecht	IRS	Primary Topic
8-23	1			What is Fraud Examination?
8-25				Incidence of Fraud Surveys
8-30	2	1	1	The Nature of Fraud and Some Legal Issues
9-1	3	2		Why People Commit Fraud: The Fraud Triangle
9-6	3	3		Fighting Fraud: An Overview
9-8	4	4		Fraud Prevention
9-13	4	4		Fraud Prevention
9-15	5	5		Symptoms of Fraud
9-20	5	5		Symptoms of Fraud
9-22	Exam 1 Chapters 1-5			
9-27	6	6		Data-Driven Fraud Detection
9-29	7	7		Investigation: Theft Acts
10-4	8		2, 9	Evidence
10-6		8	3	Investigation: Concealment
10-11	9	9		Investigation: Conversion and Sources of Information
10-13	10		7	Methods of Proof: Net Worth Method
10-18				Guest Speaker: Marcella Phelps
10-20	11	10	8	Interviewing: Overview of the ACFE Approach and Structure
10-25	11	10	8	Interviewing
10-27	Exam 2 Chapters 6-9			
11-1	11			Interviewing
11-3	12	18		Legal Follow-up and Resolution of Fraud
11-8	13			Criminology and ACFE Code of Ethics
11-10	14		10	Money Laundering
11-15				Project Work Day
11-17	15	14		Fraud Against Organizations
11-29	15	14		Fraud Against Organizations
12-1	16	15		Consumer Fraud
12-6	16	16		Bankruptcy, Tax, and Divorce Fraud
12-8				Project Work Day
12-15	Exam 3 Chapters 10, 18, 14, 15, and 16			