


 <b>FLORIDA ATLANTIC UNIVERSITY</b>	<b>COURSE CHANGE REQUEST</b> <b>Graduate Programs</b>		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department _____ College _____		
<b>Current Course Prefix and Number</b>		<b>Current Course Title</b>	
Syllabus must be attached for <b>ANY</b> changes to current course details. See <a href="#">Template</a> . Please consult and list departments that may be affected by the changes; attach documentation.			
<b>Change title to:</b>  <b>Change prefix</b> From: _____ To: _____ <b>Change course number</b> From: _____ To: _____ <b>Change credits*</b> From: _____ To: _____ <b>Change grading</b> From: _____ To: _____ <b>Academic Service Learning (ASL) **</b> Add _____ Remove _____ * See <a href="#">Definition of a Credit Hour</a> . ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		<b>Change description to:</b>  <b>Change prerequisites/minimum grades to:</b>  <b>Change corequisites to:</b>  <b>Change registration controls to:</b>  Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
<b>Effective Term/Year for Changes:</b>		<b>Terminate course? Effective Term/Year for Termination:</b>	
<b>Faculty Contact/Email/Phone</b>			
<b>Approved by</b> Department Chair  College Curriculum Chair  College Dean  UGPC Chair _____ UGC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____		<b>Date</b> 2/2/23 2/13/2023 2/13/2023 _____ _____ _____ _____ _____	

Email this form and syllabus to [UGPC@fau.edu](mailto:UGPC@fau.edu) 10 days before the UGPC meeting.



FLORIDA ATLANTIC UNIVERSITY



College of Business Fall Semester 2021 Official Syllabus

Rev: 4/3/18

ACG6686-Section 100, 101, 102, 201, and 202  
CRN 18705, 18684, 20085, and 20084  
Accounting Fraud Examination Concepts  
Fall 2021 Term  
FAU Davie West Campus  
Saturday 09:00-10:15 AM

Professor Information

Jay. J. Leiner, DBA, CFS, CFE

[Taz2bee@aol.com](mailto:Taz2bee@aol.com) [This the my primary email address for correspondence]

954-401-6455 [Cell]

Office Hours

After lectures, you may e-mail me, to set-up an appointment. You may call my cell number Monday through Friday, from 1PM to 5PM (EST/DST), if you have any questions.

Required Text and Materials

*Forensic Accounting and Fraud Examination*, 2/e, Hopwood, W.S, Leiner, J. J., and Young, G.R. (McGraw Hill 2012), ISBN: 0078136660;

Headset with a microphone and webcam [this is necessary for the video and interviewing assignments.]

Recommended Text and Materials (Optional)

*Fraud Examination*, 4/e, Albrecht, W. S., Albrecht, C. C., Albrecht, C. O., and Zimbelman, M. (Thompson South-Western Publishing, 2012), ISBN: 13-978-0-538-47084-1

Course Description

**Old:** Overview of the nature of occupational fraud and how it is committed including an introduction to the actions that can be taken to determine the presence of occupational fraud and the procedures that can be implemented to deter it. Also covered is the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

**New:** In the investigation of fraud, one plus one does not always equal two. In this course, you will view fraud from the perspective of the fraudster. You will learn that if you understand the person, you understand the fraud. We explore why and how frauds occur through the lens of

occupational frauds by looking at proper investigation methods and procedures for both civil and criminal cases.

### **Course Prerequisites and Credit Hours**

Admission to College of Business Master's program and ACG 6027 or ACG 2021.

### **Course Learning Objectives**

Upon completion of this course students should understand the nature of occupational fraud and how it is committed including an introduction to the actions that can be taken to determine the presence of occupational fraud and the procedures that can be implemented to deter it. In addition, students will gain a better understanding of how to identify basic fraud schemes, basic profiles of fraudsters, the steps of a fraud examination, and how evidence is collected. Students will also be able to understand the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

### **Grading Scale**

A	90-100	C+	77-78	D-	59
A-	89	C	70-76	F	Below 59
B+	87-88	C-	69		
B	80-86	D+	67-68		
B-	79	D	60-66		

### **Course Evaluation Method**

Participation/Discussion Threads	18 Points
Group Assignments/Final	30 Points
Individual Papers	35 Points
Final Part 1 and Part 2	<u>17 Points</u>
Total	100 Points

## Additional Course Policies

### Missing Exams

Missed exams and quizzes receive a grade of F (0) unless excused by the instructor.

### Late Assignments

Late assignments receive a grade of F (0) and will not be accepted, unless excused by the instructor.

### Attendance Policy Statement

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance.

Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

We fully anticipate participation from the members of the class and group interaction. The criteria we have for class is simple: if you are on call 24 hours a day, cellular phones must be on a silent mode in class lectures. If you are absent, benefits received through class involvement are lost as well as contributions to the learning of fellow students. It is the responsibility of the student to attend lectures, prepared for each workshop.

It is assumed that students will perform professionally in preparing work for this class. All papers will be typed, double-spaced, spell-checked, and prepared in APA format (see attachment to syllabus for APA tips). All work submitted by the student must represent the student's original endeavor. Florida Atlantic University will not tolerate plagiarism. Outside sources of reference must be identified and clearly stated how the source has been used. Wikipedia and the Dictionary are NOT acceptable sources for a research paper. Reference MUST be scholarly, peer-reviewed articles or books.

### Anti-plagiarism Software

Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above. All written assignments in this course are submitted to Turn-It-In, for a plagiarism review.

**Changes:**

I reserve the right to modify this syllabus at any time in this semester. I reserve the right to change the dates, times, and assignments, at any time in this semester. I pledge to try to be as fair as I possibly can when making any changes to this syllabus.

**Course Outline**

Class Lecture	Assignment	Reading Assignments: FA=Fraud Examination Book FE=Forensic Accounting Book
1	Individual-What is Fraud Examination/Fraud Triangle	FA-Chapter 1-Nature of Fraud FE-Chapter 1-Introduction
2		FA-Chapter 2-Why People Commit Fraud FE-Chapter 2-Legal Environment
3		FA-Chapter 3-Fighting Fraud-An Overview FE-Chapter 3-Org and Info Systems
4		FA-Chapter 4-Preventing Fraud FE-Chapter 4-Auditing Environment
5	Group-Fraud Individual	FA-Chapter 5-Recognizing Fraud FE-Chapter 5-Fraud Prevention/Risk Mgmt FA-Chapter 6-Data Driven Fraud FE-Chapter 6 and 7-Fraud Detection/Engagement
6		FA-Chapter 7 and 8-Investigating Theft and Concealment
7		FA-Chapter 9-Conversion Methods
8		FA-Chapter 10-Inquiry Methods/Fraud Reports
9	Group-Fraud Organization	FA-Chapter 10-Inquiry Methods/Fraud Reports FE- Chapter 14-Financial Stmt Fraud
10		FA-Chapter 11 and 12-Financial Stmt Fraud FE-Chapter 9-Evidence FA-Chapter 13-Liability, Asset Disclosures

11		FE-Chapter 10-Interviews FA-Chapter 14-Fraud Agst Org. FA-Chapter 15-Consumer Fraud
12		FA-Chapter 12-Financial Stmt Fraud
13		FE-Chapter 15- SOX FA-Chapter 17- Fraud in E-Commerce
14	Individual- ID Theft	FE-Chapter 12-Litigation
15		FA-Chapter 18- Legal Follow-Up Case Presentation for Court/Criminal/Civil
16	Group Final Presentation	Final Presentations

### Technical Issues:

If you **are experiencing problems with Canvas, accessing videos, or other technology problems**, there is a help desk dedicated exclusively to students in the School of Accounting Executive Programs. The help desk is staffed by professionals from 9AM to 5PM, EST, weekdays, and limited hours on weekends, you can obtain the schedule from <http://it.schoolofaccounting.com>. **Please do not report technical issues to me or to any other staff by email or any other means. You should report all technical concerns to <http://helpdesk.schoolofaccounting.com>**, as they will be able to best assist you with technical problems. During the **Saturday live lectures**, you can be connected directly to the video engineer for your live classroom by visiting <http://helpdesk.schoolofaccounting.com> and clicking on the live support button. This is the simplest and fastest way to get help during the live lectures for lecture-related problems.

### Additional Expectations:

- (1) Please make at least one additional hard copy of each assignment submitted and remember to back up all computer data to avoid the stress and hardship of misplacing or losing your work. We have provided a special folder for your convenience to store all copies and graded papers to facilitate your organization of coursework.
- (2) Never be afraid to ask questions if you or your groups are unclear about a concept or important information. It is the instructor's responsibility to facilitate your educational experience and it is my philosophy to maintain open lines of communication at all times.
- (3) It is suggested that students capitalize on the group learning experience to network and make personal and professional contacts. Such connections will often prove to be valuable resources for your future benefit and growth.

(4) Please note that the professor has the right to modify and/or change the curriculum and assignments/weighting as necessary. Students will always be notified of any and all such modifications.

### **Selected University and College Policies**

#### **Code of Academic Integrity Policy Statement**

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty.

For more information, please see FAU Regulation 4.001 at: [FAU Regulation 4.001](#).

#### **Disability Policy Statement**

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at <http://fau.edu/sas/>

#### **Counseling and Psychological Services (CAPS) Center**

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

#### **Religious Accommodation Policy Statement**

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.

For further information, please see FAU Regulation 2.007 at: [FAU Regulation 2.007](#).

#### **University Approved Absence Policy Statement**

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's

responsibility to notify the course instructor at least one week prior to missing any course assignment.

### **Incomplete Grade Policy Statement**

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

### **Withdrawals**

Any student who decides to drop is responsible for completing the proper process required to withdraw from the course.

### **Grade Appeal Process**

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in [FAU Regulation 4.002](#).

### **Disruptive Behavior Policy Statement**

Disruptive behavior is defined in the FAU Student Code of Conduct as *"... activities which interfere with the educational mission within classroom."* Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

### **Faculty Rights and Responsibilities**

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards



- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

### **APA Tips:**

In ACG 6686, we follow the APA 6<sup>th</sup> Edition or newer-Please use these guidelines for all written assignments:

Although there can be as many as 10 separate parts to an APA paper, please make sure you have a title page, an abstract, the text of the paper, and reference page(s) for your assignments in this course. In-text citations, which are parenthetical notes that correspond to entries in the reference page. They are easier than footnotes, however, both are acceptable. You can use just in-text citations if you would like rather than footnotes.

### **Basic Rules of APA Papers:**

- ☐ All lines after the first line of each entry in your reference list should be indented one-half inch from the left margin. This is called hanging indentation.
- ☐ Authors' names are inverted (last name first); give the last name and initials for all authors of a particular work for up to and including seven authors. If the work has more than seven authors, list the first six authors and then use ellipses after the sixth author's name. After the ellipses, list the last author's name of the work.
- ☐ Reference list entries should be alphabetized by the last name of the first author of each work.
- ☐ If you have more than one article by the same author, single-author references or multiple-author references with the exact same authors in the exact same order are listed in order by the year of publication, starting with the earliest.
- ☐ Capitalize all major words in journal titles.
- ☐ When referring to books, chapters, articles, or Web pages, capitalize only the first letter of the first word of a title and subtitle, the first word after a colon or a dash in the title, and proper nouns. Do not capitalize the first letter of the second word in a hyphenated compound word.
- ☐ Italicize titles of longer works such as books and journals.
- ☐ Do not italicize, underline, or put quotes around the titles of shorter works such as journal articles or essays in edited collections.
- ☐ **Please note:** While the APA manual provides many examples of how to cite common types of sources, it does not provide rules on how to cite all types of sources. Therefore, if you have a source that APA does not include, APA suggests that you find the example that is

most similar to your source and use that format. For more information, see page 193 of the *Publication Manual of the American Psychological Association*, sixth edition.

**Websites for more information on APA:**

[www.apastyle.org](http://www.apastyle.org)

[www.owl.english.purdue.edu/owl/resource/560/01](http://www.owl.english.purdue.edu/owl/resource/560/01)

[www.psych.org/psych\\_pract/treatg/pg/prac\\_guide.cfm](http://www.psych.org/psych_pract/treatg/pg/prac_guide.cfm)

There is also a “Pocket Guide to APA Style [3<sup>rd</sup> Ed],” written by Robert Perrine, that gives a brief guide to how to set your paper up. In addition, there is plenty of assistance available on the Internet as well. Please review APA guidelines before you submit your papers! Thank You!

**Academic Honesty:** A fundamental principle of academic, business and community life is honesty. Violation of this ethical concept will result in penalties ranging from a grade of ‘F’ in the course to dismissal from the university. In all penalties, a letter of fact will be included in the student’s file.

Students are expected to work independently unless an assignment specifically requests otherwise, and all written work must be developed for this course alone and may not have been submitted in a previous course, and many not be concurrently submitted in another course.

This course requires academic honesty consistent with Chapter 6C5-4.001 of the Student Handbook entitled Honor Code, Academic Irregularities, and Students Grievances. It is the policy of the School of Accounting at Florida Atlantic University to adhere to the provisions of this section.

Students are reminded that plagiarism guidelines that apply to printed materials also apply to materials accessed via the internet. Various types of search engines and/or software may be used to verify the originality of any work submitted.

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

A portion of the 2000 Honor Code follows:

As part of our pledge to foster intellectual and personal growth, we shall uphold the highest standards of honesty and integrity as they pertain to our academic life. We expect that every Honors College student will support the goal of creating an environment of academic integrity, academic freedom, and mutual respect.

To promote this goal, students hereby agree not to cheat on exams, tests, quizzes; plagiarize; receive or provide unpermitted aid on any exam or any class work used by an instructor as a basis for grading; interfere with the educational mission of the College; or conspire to commit any of the above actions.

In support of the mission statement and honor code, we acknowledge an expectation to report violations of this code, and that doing so, while not obligatory, is not to be looked down on as betraying trust, but rather is to be regarded as maintaining the academic integrity of the Honors College and supporting a community of mutual trust.

We encourage and acknowledge an expectation of active participation inside and outside of the classroom in contributing to the academic life of the College community. Forms of active participation include attendance, discussion within the classroom, discussion on academic topics outside of the classroom, participation in study groups, turning in assignments, seeking help when needed, and performing assigned work in group projects.

By signing the honor code, we the students acknowledge that we have entered into an agreement with the faculty in which we uphold the above principles and will not weaken the foundation of trust upon which the Honors College is built by violating them. In return, we expect the faculty to show trust in us. Faculty are encouraged not to proctor exams or to take unreasonable precautions to prevent dishonesty.

The current version of the full honor code ("Code of Academic Honesty") is located on FAU's web site ([www.fau.edu](http://www.fau.edu)). A direct link to the Code is included in the School of Accounting Policies page, <http://http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>.

**ACG6686-Fall 2021-Due Dates and Assignments: Class starts-August 28, 2021.**

Specific instructions were given in the first lecture on the assignments; please make sure you listen and follow them and be mindful of the due dates and times for each assignment. Please note, that Dr. Leiner reserves the right to change the curriculum, assignments, and/or grade/weighting as necessary:

**September 3, 2021, Friday at Noon, 12:00 PM, EST-Personal Introduction (2 Points):**

This a five (5) minute Video with Audio, posted on Canvas, introducing yourself to the class. In the video make sure you include your current city and state of residence, or you will lose points.

**September 17, 2021, Friday at Noon, 12:00 PM, EST-Individual Paper (20 Points):**

Topic-a combination of your explanation of fraud examination and the fraud triangle. You will explain this by including an introduction, discussion on the fraud triangle, but not just a text book definition, rather your thoughts about the fraud triangle and how you, as a fraud examiner, you might utilize it. Explain what you believe fraud examination entails and does the fraud triangle

work in conjunction with it. Discuss what the requirements are in your state to become a forensic accountant. Include a conclusion.

The paper is 5 to 7 pages, using APA guidelines, and you must use five (5) scholarly, peer-reviewed books, articles, or journals, no more than 7 years old. Wikipedia (and similar sites) and the dictionary ARE NOT to be used at all as a reference. Remember, the title page, abstract, and reference pages DO NOT count in the 5 to 7 page requirement. Number your pages. Make sure that you designate your class/course number and your name on all assignments

You must provide the instructor with a hard copy (a physical paper copy), email this copy, and post the paper in Canvas. Mailed copies should be received within one week of the assignments due date, at the address listed at the end of the syllabus. This is applicable for all written assignments. STAPLE the paper together.

#### October 1, 2021, Friday at Noon, 12:00 PM, EST-1<sup>st</sup> Group Paper/ PowerPoint Presentation (15 Points):

Topic-Fraud Person-You must get approval for your selection from the instructor prior to beginning. The paper will cover-introduction of the fraudster, the background and history, how they committed the fraud via the fraud triangle, how you would correct the issue, what accounting principles they violated, your recommendations for a fix, internal and external controls violated, and a conclusion. Make sure that you designate your class/course number and group number, on all assignments. List all group member's names on the title page and title slide.

It is suggested that students capitalize on the group learning experience to network and make personal and professional contacts. Such connections will often prove to be valuable resources for your future benefit and growth.

Topics will NOT be approved for-Elizabeth Holmes, Frank Abagnale, Minkow, Belfort, Kozlowski, Baker, or, Ebbers; please select a fraudster from the last 5 or 6 years, there are plenty!

You will submit a Group Paper and Power Point Presentation with Audio (on thumbdrive copy only. Make sure ALL students names are noted on a paper attached to the thumbdrive. You will not get the thumbdrive unless you provide a stamped, self-addressed envelope for mailing back). All Group members must take part in the PPT Presentation for Credit. Please make sure to identify which slides were written and narrated by each student, so you get credit for your work. You must provide the hard/paper copy (as instructed), email copy, and post to Canvas.

Specific details for this assignment are as follows:

Each group member must submit their portion of the project, to the person in the group that will compile the final product, in a timely manner keeping in mind your due date. Each group member

will complete 5 to 7 pages of the group paper, not including the title page, abstract, or reference pages. Each student will have 5-7 references to support their work. As an example, for a group of 3, the group paper will be a minimum of 15 pages of content. If you decide that you want to be a group of one, the paper is 100 pages. You must include on the title page and title slide, your Group #, Course Number, and the names of all students in the group. Wikipedia and the dictionary ARE NOT to be used as a reference. STAPLE the paper together.

This is a group assignment and every student must contribute to their group. One group member will need to take all the submitted portions, and put it all together to complete the final group paper. In addition, there is PowerPoint which will consist of 5 to 7 slides per group member, with each student narrating their own slides. However, one student in the group has to put the PPT with audio together, as it will be submitted on one thumb drive, to the instructor, as instructed above. Label the thumbdrive with the Course Number, last names of the students in the group, and Group #.

Remember to email the PPT and post it in Canvas without audio as this file is usually too large to email with audio. The PPT will have to be put together as one final product, so someone in the group will have to take-on this task as well. The paper and thumbdrive will be mailed in the same manner as your individual paper assignments. Mailed copies should be received within one week of the assignments due date, at the address listed at the end of the syllabus. This is applicable for all written assignments. STAPLE the paper.

You are given plenty of time, so manage your time well and consider that each student is as busy as you are. Make sure you use a variety of resource material, scholarly, peer-reviewed books, journals, and articles, no older than 5 years, and cite them according to APA guidelines. DO NOT submit individual portions to the Dr. as you will lose points from your final grade if you do so. Make sure you listen to the lectures for other changes and/or updates to your syllabus.

Each member of the group will complete a group evaluation to be submitted via email only to Dr. Leiner. Remember part of the grade is determined by your peer evaluation, so work together and do your share, to get the project done!

**October 22, 2021, Friday at Noon, 12:00 PM, EST-2<sup>nd</sup> Group Paper and PowerPoint Presentation (15 Points):**

Topic- Fraud Company-You must get approval for your selection from your instructor before starting. This paper will use the same guidelines at the first group paper, as discussed above. Remember, people make up a company, so make sure you look at the people.

Topics **will NOT be approved for-Enron, Theranos, Lehman Brothers, Parmalat, WorldCom, Tyco, or HealthSouth**; please select a company no older than 5 or 6 years, as there are many to choose from.

Group Paper and Power Point Presentation with Audio (on thumbdrive copy only. Make sure ALL students names are noted on a paper attached to the thumbdrive. **You will not get the thumbdrive back unless you provide a stamped, self-addressed envelope for mailing back**) All Group members must take part in the PPT Presentation for Credit. Please identify which slides were written and narrated by each student so you get credit for your work. You must provide the hard/paper copy (as instructed), email copy, and post to Canvas. STAPLE the paper together.

Specific details for this assignment are as follows:

Follow the same instructions as you did for the first group assignment. Make sure that you designate your class/course number and group number, on all assignments.

**Each member of the group will complete a group evaluation to be submitted via email only to Dr. Leiner. Remember part of the grade is determined by your peer evaluation, so work together and do your share, to get the project done!**

**November 5, 2021, Friday at Noon, 12:00 PM, EST-Individual Paper #2 (15 Points):**

Topic-Identity Theft. You will introduce what identity theft statutes are in your state. DO not copy the statute, but rather synopsise it in your own words. If you were a practitioner, how would you handle this crime if one of your clients was a victim? Or, you can write about being a victim, if you unfortunately were one. Please make sure to note in the paper, if you were a victim. Include a conclusion at the end.

Must provide paper copy, email copy, and post to Canvas.

Follow the same instructions as you did for the first individual assignment as far as page requirements, reference materials, etc. Make sure that you designate your class/course number on all assignments. STAPLE the paper together.

**November 20, 2021, Saturday (Presentation)-Final Group Project-Part 1 (5 Points):**

Topic-Adversarial Group Presentation

**This is a group assignment** with a Group PPT Presentation only, there is NO paper, and it is done as a live presentation. **The requirement for this assignment is that some students from both the Internet and In-Class group will present their groups findings, live in-class, on this date.**

I will explain this in detail in my first lecture.

**Please make sure you listen to the lectures as this assignment has various parts and due dates. Once the final fraud and groups are formed, no further instructions will be provided by Dr. Leiner or the teaching assistant.**

**Regarding the PPT requirements-number all slides, do not use fonts smaller than 14, and use a light colored background.**

**You must complete BOTH parts of the final to receive credit for this assignment, if you DO NOT you will lose a letter grade!**

Hardcopy of the PPT is to be emailed to the instructor only.

ALL Group members must take part in the assignment for credit, in other words, if you do not participate you will not receive credit and you must complete Part 1 in order to receive credit for Part 2.

**NOTE: this is subject to change depending on whether we have students in class and will be explained further by Dr. Leiner.**

**December 4, 2021 [opens]-Due by December 9, 2021, 12:00 PM EST[Noon]-Final Project-Part 2 (12 Points):**

This is an individual assignment. Each student will answer all the questions posted. Your response should be detailed enough to completely answer the question as best you can, based upon what you learned in this course and from the threaded discussions and the lectures. Instructions for this assignment will be posted along with the questions. (Hint: Think of the fraud triangle when you answer each question.) Follow the directions that are provided to you. **You must complete BOTH parts of the final to receive credit for this assignment, if you DO NOT you will lose a letter grade! You must answer ALL the questions in Final Part 2.**

**Last Lecture-December 4, 2021.**

**Threaded Discussions (16 Points or 2 Points each):**

Additionally, there will be assigned threaded discussions for you to participate in. Do not start them until they are assigned. You will only receive credit for participation during the assigned periods, which will end on the Friday of the week assigned at 12 PM (Noon) EST. This is how you earn class participation points. There is no make-up, so listen to the lectures for instructions on which Unit to discuss.

**Open/Close Dates for ACG6686 Threaded Discussions Fall 2021**

The threads open on **Saturdays after class and close on Fridays at Noon, 12:00 PM, EST,** on the close date. **There will be no make-ups for these discussions, if you have difficult logging in, contact the help desk. It is better if you do not wait until the last minute to post your answers.**

Discussion Threads	ACG 6686 Fall 2021
Unit 1-Town Clerk	Sept. 11-Sept. 17, 2021, 12:00 PM EST
Unit 2-The Guardian	Sept. 18-Sept. 24, 2021, 12:00 PM EST
Unit 3- The Smart Company	Sept. 25-Oct. 1, 2021, 12:00 PM EST

Unit 4-Fernando's Fraud Triangle	Oct. 2-Oct. 8, 2021, 12:00 PM EST
Unit 5-Murray's Foods	Oct. 9-Oct.15, 2021, 12:00 PM EST
Unit 6-Benchmark	Oct. 16-Oct. 22, 2021, 12:00 PM EST
Unit 7-Spike's Transport	Oct. 23-Oct. 29, 2021, 12:00 PM EST
Unit 8-Sandy's Manufacturing	Oct. 30-Nov. 6, 2021, 12:00 PM EST

**Additional requirements:**

Please listen to the weekly lectures for further instructions or changes to any assignment or projects, as I reserve the right to change and/or modify any assignment. APA format is to be used on all written work. Remember that plagiarism is not accepted and will result in a zero for that project. Please pay strict attention to the required number of pages per project. Make sure that you designate your class/course number on all assignments.

**Further requirements of assignments:**

Mailed copies should be received within one week of the assignments due date. This is applicable for all written assignments. The hard/ paper copy of your assignments will be mailed to the instructor at the below address (NOT the campus address):

Dr. Jay Leiner  
11110 West Oakland Park Boulevard, Suite 67  
Sunrise, Florida 33351

In addition, assignments are to be emailed to both the below individuals:

Dr. Leiner (at [Taz2Bee@aol.com](mailto:Taz2Bee@aol.com), primary email address) and copied to Teaching Assistant Mary Guess (at [Dollifan@aol.com](mailto:Dollifan@aol.com)) by the due date.

Please take note of the due dates, you will not be reminded. Late assignments will not be accepted, unless you received permission prior from the instructor. Bear in mind all assignments were assigned well in advance of their actual due dates, so plan accordingly.

Papers that are short will lose 20 points for each page deficient, so please make sure you submit what is required.

Thank You. PS, below I have attached a quick reference chart for you to use to determine whether your references are scholarly, peer-reviewed!



## Distinguishing Scholarly Articles

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<div> <div>Examples</div> <div>SCHOLARLY *</div> </div> <div> <div>American Economic Review</div> <div>Journal of Communication</div> <div>Educational Theory</div> </div>		TRADE	NEWS OR OPINION	POPULAR
Purpose	-to inform and report on original research or experimentation to the rest of the scholarly world	-to provide news and information to people in a particular industry or profession	-to provide general information to an educated lay audience	-to entertain or persuade -a not so hidden agenda is to sell products or services
	-has substantial footnotes and/or bibliographies	-occasionally include brief footnotes and/or bibliographies	-occasionally include brief bibliographies	-rarely include bibliographies
Cited Sources	-scholars or researchers in the field, discipline, or specialty	-practitioners or educators within the industry or profession	-magazine staff writers or free-lance writers	-magazine staff writers or free-lance writers
Authors	-technical terminology appropriate to the discipline -reader is assumed to have a similar scholarly background	-jargon of the industry or profession -reader is assumed to have background in the field	-language geared to educated layperson -does not emphasize a specialty but does assume a certain level of education	-simple language in order to meet a minimum education level
Language	-graphs, charts, and photographs that support the research -articles are lengthy and often structured into these sections: abstract, literature review methodology, results, conclusion, bibliography	-photographs and illustrations used to support the article but also for aesthetic purposes to draw in readers -brief articles with no structure	-photographs and illustrations used to support the article but also for aesthetic purposes to draw in readers -usually brief articles but can be longer and sometimes structured	-photographs and illustrations used for aesthetic purposes to draw in readers -brief articles with no structure
Article Appearance	-plain format, usually black and white -little or no advertising	-attractive glossy format, lots of color -extensive advertising aimed at people in the field	-attractive glossy format, lots of color -extensive advertising aimed at the general public	-attractive glossy format, lots of color -extensive advertising aimed at the general public
Journal Appearance (if applicable)				

\*Scholarly articles are sometimes referred to as refereed or peer reviewed. Articles appearing in refereed or peer reviewed journals are read and evaluated by experts in the field before they are accepted for publication.