FLORIDA ATLANTIC UNIVERSITY

Graduate Programs—NEW COURSE PROPOSAL1

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CATALOG

Graduate rrograms	TIEW CO.		<i>J</i> 1	DZIL	CATALOG
DEPARTMENT: SCHOOL OF ACCO	UNTING	COLLEGE: Bus	SINESS		
RECOMMENDED COURSE IDENTIFE PREFIXACG	COURSE NUMBER	<u>))</u>			EFFECTIVE DATE (first term course will be offered) Fau 26/3
CREDITS: TEXTBOOK INFORMATION: Albrecht, W. Steven, Conan C. Albrecht, Chad O. Albrecht, and Mark Zimbelman. 2009. Fraud Examination, (4th ed.). Mason, OH: Thompson South-Western Publishing. Hopwood, W., J. Leiner, and G. Young. 2012. Forensic Accounting and Fraud Examination, (2nd Ed). McGraw Hill.					
GRADING (SELECT ONLY ONE GRADING OPTION): REGULARX SATISFACTORY/UNSATISFACTORY COURSE DESCRIPTION, NO MORE THAN THREE LINES: An in-depth examination of the nature of fraud and how it is committed, actions that can be taken to determine the presence of healthcare fraud and procedures that can be implemented to deter it, and the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.					
PREREQUISITES*: ENROLLMENT IN SCHOOL OF ACCOUNTING EXECUTIVE PROGRAMS (INCLUDING CERTIFICATE PROGRAMS) OR PERMISSION OF ACADEMIC DIRECTOR		ACCOUNTING, BU		Accounting, Bus	ONTROLS (MAJOR, COLLEGE, LEVEL)*: SINESS, GRADUATE
* Prerequisites, corequisites and registration controls will be enforced for all course sections. Minimum qualifications needed to teach this course: Academically or Professional Qualified to teach masters level accounting or healthcare fraud courses					
Faculty contact, email and complete phone number: George Young, Ph.D. gyoung@fau.edu 954-236-1195 Please consult and list departments that might be affected by the new course and attach comments. Department of Management (see attachment)					
Approved by: Department Chair: College Curriculum Chair: College Dean: UGPC Chair: Graduate College Dean: UFS President: Provost:	Elle Efu Stair Jon Paln Man		Date 2 3/ 3/ 3	11/13 11/13 120/2013 130/2013	1. Syllabus must be attached; see guidelines for requirements: www.fau.edu/provost/files/course syllabus.2011.pdf 2. Review Provost Memorandum: Definition of a Credit Hour www.fau.edu/provost/files/Definition Credit Hour Memo 2012.pdf 3. Consent from affected departments (attach if necessary)



ACG 6694 CRN XXXXX

Advanced Accounting & Fraud Examination Concepts for Healthcare

(Three credit hours)
Tentative Course Syllabus
[Semester and Year]
[Location of Class]
[Day and Time of Class]

Professor Information

Name Office Address E-mail Address Phone Number

Office Hours

After class, by e-mail, or contact by phone to meet in person at other times

Required Text and Materials

Albrecht, W. Steven, Conan C. Albrecht, Chad O. Albrecht, and Mark Zimbelman. (2009). <u>Fraud Examination</u>, (4th ed.). Mason, OH: Thompson South-Western Publishing.

Hopwood, W., J. Leiner, and G. Young. (2012). <u>Forensic Accounting and Fraud Examination</u>, (2nd Ed). McGraw Hill.

Course Description

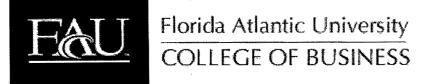
An in-depth examination of the nature of fraud and how it is committed, actions that can be taken to determine the presence of healthcare fraud and procedures that can be implemented to deter it, and the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

Course Prerequisites and Credit Hours

Enrollment in School of Accounting Executive Programs (including certificate programs) or permission of academic director

Course Learning Objectives

After completing the course students will be able to 1) identify basic fraud schemes, 2) Understand basic profiling of fraudsters, 3) identify the steps in fraud examinations, 4) explain the major steps in a fraud examination, 5) explain what constitutes evidence, and how evidence is gathered, and 6) explain how investigations relate to civil and criminal litigation.



Course Format

The class format will consist of lecture and internet discussions; additionally group and individual projects will be presented by the student/group for evaluation by the instructor. The instructor will discuss the format of presentation methods in class lectures.

Grading Scale

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

Course Evaluation Method	<u>Points</u>
Internet participation	100
Group assignments	200
Research Paper	300
Final examination	<u>400</u>
Total	<u>1000</u>

Additional Course Policies

Missing Exams

Except in highly unusual circumstances, you will not be allowed to take the final exam late; I reserve the right to determine the definition of "highly unusual circumstances" and to deny any student the opportunity to take a test late.

Late Assignments

Except in highly unusual circumstances, you will not be allowed to submit assignments after their due date; I reserve the right to determine the definition of "highly unusual circumstances" and to deny any student the opportunity to submit assignments late.

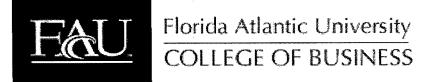
Attendance Policy

Since this is a course in which you are not required to physically attend, I do not grade attendance.

Important dates

Last day to drop a course without receiving a "W" (fee liable) is mm/dd/yy. Last day to drop a course without receiving an "F" (fee liable) is mm/dd/yy.

(Note: These dates are furnished for your convenience; you are responsible for confirming the accuracy of these dates with the university registrar.)



Other Policies

Distance learning: Distance learning requires a high degree of responsibility, dedication, and self-discipline on your part. You are responsible for

- 1. Either attending or listening to recorded lectures,
- 2. Reading assigned material,
- 3. Completing and submitting any assigned homework on a timely basis, and
- 4. Participating in threaded discussions.

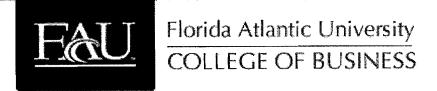
E-college help desk: If you have technical difficulties, you may contact the E-college help desk at helpdesk@faumba.net or at (877) 740-2213. See information below for more detail.

Problems using eCollege, Accessing Videos, and other Technology Problems: The School of Accounting Executive Programs maintains an information technology help desk dedicated exclusively to its executive students. The help desk is staffed by 3 full-time IT Professionals and is open 9:00 to 5:00 on weekdays and during limited hours on the weekends, according to the schedule published at http://it.schoolofaccounting.com.

Please report all technical issues directly to http://helpdesk.schoolofaccounting.com.

Please do not report technical issues to me or to any of our staff by email or other means outside of http://helpdesk.schoolofaccounting.com, as this will only cause a significant delay in your getting help.

Professors do not provide technical support for eCollege, course video, or other IT services. Emailing your professor (or other person) will likely add a long delay in your getting help. If you email your professor about a problem, it might take a couple of days before your professor forwards your message to one of the IT staff professionals. The IT staff professional might be out of office and not receive the forwarded email message for a couple more days. Then, when the IT professional person does receive your email message, he or she will have to contact you and manually create a support ticket. The entire process could take up to a week or longer. On the other hand, if you instead submit your report or request directly to http://helpdesk.schoolofaccounting.com, a support ticket will automatically be created, and an email copy of your request will instantly be sent to the IT staff professional on duty at the time. During normal business hours, your request will immediately be delivered to all 3 full-time IT professionals. Further, you will receive an immediate email response that contains a login ID and password that you can use to track progress relating to your issue.



Some typical IT problems served by http://helpdesk.schoolofaccounting.com include:

- 1. You can't login to eCollege
- 2. You are having problems within eCollege
- 3. You have problem viewing or hearing a class video
- 4. You are having a problem submitting an online quiz

During 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 live lectures for lecture-related problems.

Course conduct: When responding to comments made by others, be respectful. According to Sec. 6C5-7.007 of Florida Atlantic University (FAU) Rules and Regulations, students who intentionally act to impair the mission of FAU shall be subject to appropriate disciplinary actions by University authorities for disruptive conduct. Postings of messages that do not reasonably serve to further the educational experience of students can be considered disruptive conduct and may result in the deletions of these postings by the board administrator. Repeated postings can result in more serious action, such as dismissal from the program.

Academic Honesty and Classroom Conduct: A fundamental principle of academic, business, and community life is honesty. In the academic environment, it is imperative that you not plagiarize. Plagiarism guidelines that apply to printed materials also apply to information and materials obtained from the Internet.

Academic Irregularities: All students are referred to Chapter 6C5-4.001, entitled "Honor Code, Academic Irregularities, and Student's Grievances", of the Student Handbook. It is the policy of the School of Accounting to adhere to the provisions of this section. Faculty of the School of Accounting will secure the maximum penalty in the event a violation of this section is observed.

For more comprehensive information, visit
Code of Academic Integrity of the University Regulations, Chapter 4, Regulation 4.001:
http://www.fau.edu/regulations/chapter4/4.001 Code of Academic Integrity.pdf

You are expected to abide by the "School of Accounting Policies" found at http://business.fau.edu/index.php?src=gendocs&ref=uniformpolicies&category=Accounting&submenu=d epartments Accounting

Changes: I reserve the right to modify this syllabus at any time in the semester. I pledge to try to be as fair as I possibly can when making any changes to this syllabus.



Course Outline

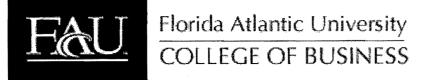
Unit	Assignment	Reading Assignments
1	Individual-What is Fraud	FA-Chapter 1-Nature of Fraud
	Examination/Fraud Triangle	FE-Chapter 1-Introduction
2		FA-Chapter 2-Why People Commit Fraud
		FE-Chapter 2-Legal Environment
3		FA-Chapter 3-Fighting Fraud-An Overview
		FE-Chapter 3-Org and Info Systems
4		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 Management
		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 Statement Fraud
10		FA-Chapter 11 and 12-Financial Statement Fraud
		FE-Chapter 9-Evidence
		FA-Chapter 13-Liability, Asset Disclosures
11		FE-Chapter 10-Interveiws
		FA-Chapter 14-Fraud Against Organizations
		FA-Chapter 15-Consumer Fraud
12		FA-Chapter 12-Financial Statement Fraud
13	Due date of research paper	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

^{*} FA=Fraud Examination (Albrecht et al.); FE=Forensic Accounting and Fraud Examination (Hopwood et al.)

This schedule is tentative; therefore, this schedule could be changed, including topics and assignments, at any time during the semester.

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) I suggest that you 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 instructor has the right to modify the curriculum and assignments/weighting as necessary. Students will always be notified of any and all such modifications.

In this course, we use the APA 6th Edition style guide.

We will be using APA style guidelines for all assignments and exams in this course. 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 Remember: If. for a given assignment or exam, you are required to write a specific number of pages, the required number of pages does not include the title, abstract and reference pages. In-text citations (which are parenthetical notes) correspond to entries in the reference page. They are easier to read than footnotes; however, both are acceptable.

Basic Rules of APA Papers:

- (1) 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.
- (2) 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.
- (3) Reference list entries should be alphabetized by the last name of the first author of each work,
- (4) 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.
- (5) Capitalize all major words in journal titles.
- (6) 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.
- (7) Italicize titles of longer works such as books and journals.
- (8) 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 style:

www.apastyle.org

www.owl.english.purdue.edu/owl/resource/560/01

www.psych.org/psych pract/treatg/pg/prac_guide.cfm

There is also the Pocket Guide to APA Style (3rd ed) written by Robert Perrine, that gives a brief guide to how to organize your paper. In addition, there is plenty of assistance available on the Internet. Please review APA guidelines before you submit your papers!

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, see University Regulation 4.001.

Disability Policy Statement

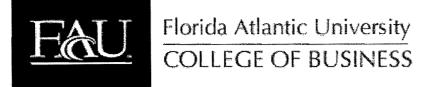
In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) – in Boca Raton, SU 133, (561) 297-3880; in Davie, LA 203, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 – and follow all OSD procedures.

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 and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments. For further information, please see <u>Academic Policies and Regulations</u>.

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.



College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

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 paper work 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.

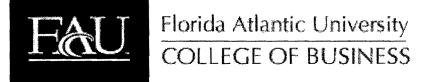
The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

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

Reading List for the Following Two Proposed Courses:

Advanced Accounting & Fraud Examination Concepts for Healthcare (ACG 6694)

Accounting & Fraud Examination Concepts for Healthcare (ACG 5693)

Albrecht, W. Steve, Conan C., Chad O. Albrecht, and Mark F. Zimbelman. 2011. Fraud Examination (4e), South-Western College Publishers.

Albrecht, Conan C., W. Steve Albrecht, and J Gregory Dunn. 2001. Can Auditors Detect Fraud? *Journal of Forensic Accounting*, Vol. II(6): 1-12.

Ariely, Dan. 2012. <u>The (Honest) Truth About Dishonesty: How We Lie to Everyone---Especially Ourselves</u>, Harper.

Beigelman, Martin T. and Joel T. Bartlow. 2012. Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance (2e) Wiley.

Bolton, Richard J. and David J. Hand. 2002. Statistical Fraud Detection: A Review. *Statistical Science*. Vol. 17(3): 235-255.

Brooks, Graham, Mark Button, and Jim Gee. 2012. The scale of health-care fraud: A global evaluation. *Security Journal*, Vol. 25: 76-87.

Busch, Rebecca S. 2012. <u>Healthcare Fraud: Auditing and Detection Guide</u>, (2e), Hoboken, New Jersey: John Wiley & Sons, Inc.

Busch, Rebecca S. 2008. <u>Electronic Health Records: An Audit and Internal Control Guide</u>, Hoboken, New Jersey: John Wiley & Sons, Inc.

Coenen, Tracy. 2009. Expert Fraud Investigation: A Step-by-Step Guide, Wiley.

Collin, Caffrey. 2009-2010. Can a Computer Read a Doctor's Mind - Whether Using Data Mining as Proof in Healthcare Fraud Cases is Consistent with the Law of Evidence. 30 N. Ill. U. L. Review, 509.

Cooper, Barry S., Dorothee Griesel, and Marguerite Ternes. 2013. <u>Applied Issues in Investigative Interviewing, Eyewitness Memory, and Credibility Assessment</u>, Springer.

Crumbley, D. Larry, Lester E. Heitger, and Stevenson Smith. 2011. <u>Forensic & Investigative Accounting</u> (5e), CCH, Inc.

Dorrell, Darrell D. and Gregory A. Gadawiski. 2012. Financial Forensics Body of Knowledge, Wiley.

East, Linda J. 2003. The Role of the Forensic Accountant in a Criminal Investigation. *Journal of Forensic Accounting*, Vol. IV(2): 321-324.

Fraud Examiners Manual. 2012. Association of Certified Fraud Examiners.

Hopwood, William, Jay Leiner, and George Young. 2011. <u>Forensic Accounting and Fraud Examination</u>, (2e), McGraw-Hill/Irwin.

Jurkiewicz, Carole L. 2000. The Trouble with Ethics: Results of a National Survey of Healthcare Executives. *HEC Forum*, Vol. 12(2):101-123.

Jones, Michael. 2011. Creative Accounting, Fraud and International Accounting Scandals, Wiley.

Kronacher, M., Richard Riley, and Joseph T. Wells. 2010. <u>Forensic Accounting and Fraud Examination</u>, Wiley.

Maeda, Martha. 2010. <u>The Complete Guide to Spotting Accounting Fraud & Cover-Ups: Everything You Need to Know Explained Simply</u>, Atlantic Publishing Group Inc.

Mintz, Steven and Roselynd Morris. 2010. <u>Ethical Obligations and Decision-Making in Accounting: Text and Cases</u>, McGraw-Hill/Irwin.

Mulford, Charles W. and Eugene E. Comiskey. 2005. <u>The Financial Numbers Game: Detecting Creative Accounting Practices</u>, Wiley.

Nigrini, Mark and Joseph T. Wells. 2012. <u>Benford's Law: Applications for Forensic Accounting, Auditing, and Fraud Detection</u>, Wiley.

Nigrini, Mark. 2011. <u>Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations</u>, Wiley

Pedneault, Stephen. 2010. Anatomy of a Fraud Investigation, Wiley.

Pyrek, Kelly M. 2011. <u>Healthcare Crime: Investigating Abuse, Fraud, and Homicide by Caregivers</u>, CRC Press, Boca Raton, Florida.

Rabon, Don and Tonya Chapman. 2010. <u>Fraud-Related Interviewing</u>, Carolina Academic Press: Durham, North Carolina.

Rezaee, Zabihollah and Richard Riley. 2009. Financial Statement Fraud: Prevention and Detection, Wiley.

Rosch, Mike. 2012. Face 2 Face: <u>Observation, Interviewing and Rapport Building Skills: an Ex-Secret Service Agent's Guide</u>, Self-published (Michael Roche).

Schilit, Howard and Jeremy Perler. 2010. Financial Shenanigans: How to Detect Accounting Gimmicks & Fraud in Financial Reports (3e), McGraw-Hill.

Schrag, Phillip G, Marc Ganlater, and Ralph Nader. 2012. <u>Counsel for the Deceived: Case Studies in Consumer Fraud</u>, Quid Pro, LLC.

Singleton, Tommy W. and Aaron J. Singleton. 2010. Fraud Auditing and Forensic Accounting, Wiley.

Skalak, Steven L., Thomas W. Golden, and Mona M. Clayton. 2011. <u>A Guide to Forensic Accounting Investigation</u> (2e), Wiley.

Tavris, Carol and Elliot Aronson. 2008. <u>Mistakes Were Made (But Not by Me): Why We Justify Foolish Beliefs, Bad Decisions, and Hurtful Acts, Mariner Books.</u>

Truman, Edwin M. and Peter Reuter. 2004. <u>Chasing Dirty Money: Progress on Anti-Money Laundering</u>, Peterson Institute.

Turner, Jonathon E. 2011. <u>Money Laundering Prevention: Deterring, Detecting, and Resolving Financial Fraud</u>, Wiley.

Vona, Leonard W. 2008. Fraud Risk Assessment: Building a Fraud Audit Program, Wiley.

Wells, Joseph T. 2011. Corporate Fraud Handbook: Prevention and Detection, Wiley.

Wells, Joseph T. 2007. Fraud Casebook: Lessons from the Bad Side of Business, Wiley.

Wells, Joseph T. 2010. Principles of Fraud Examination (3e), Wiley.

Page 1 of 2

RE: One last thing...

Peggy Golden

Sent: Tuesday, October 09, 2012 11:33 AM

To: George Young

Its fine as long as you don't use up our adjunct time

Peggy A. Golden, PhD Chair and Professor, Management Programs Florida Atlantic University (Vox) 1.561.297.4506 (Cell) 954.818.2417 (FAX)561.297.2675

"Most of the things worth doing in the world had been declared impossible before they were done"Louis D. Brandeis

From: George Young

Sent: Tuesday, October 09, 2012 8:31 AM

To: Peggy Golden **Subject:** One last thing...

Hello Peggy,

I was thinking of the discussion we had about the two 6000-level courses that were virtually identical to the two 5000-courses (one of which is Alan's). Would you have any objection if we offered the two 6000-level courses as long as we restricted enrollment in these courses to students enrolled in the School of Accounting Executive Programs?

Here's the expected titles, descriptions, and prerequisites of these two courses (you can see that they are identical to the two 5000-level courses you approved a couple of days ago):

ACG 6XXX: Accounting & Fraud Examination Concepts for Healthcare: The nature of fraud and how it is committed, an introduction to actions that can be taken to determine the presence of fraud and procedures that can be implemented to deter it, and the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

Prerequisites: Enrollment in School of Accounting Executive Programs (including certificate programs) or permission of academic director.

ACG 6XXX: Healthcare Industry Overview for Forensic Accountants: This course provides a global overview of healthcare and the medical profession including comprehensive coverage of rules and regulations. Coding requirements and healthcare programs and processes are covered. Attention is given to health policy, patient

RE: One last thing	Page 2 of
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care and coordination, and health delivery models.

Prerequisites: Enrollment in School of Accounting Executive Programs (including certificate programs) or permission of academic director.

Thanks for considering my request, Peggy.

Sincerely,

George

George Young, Ph.D., CFE, CPA
Associate Professor
Academic Director
School of Accounting Executive Programs
Master of Accounting (Forensic Accounting Concentration)
and Master of Tax
College of Business
Florida Atlantic University
3200 College Avenue
Liberal Arts Building, Room 428C
Davie, FL 33314
(954) 236-1195