

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department School of Accounting College Business		
Current Course Prefix and Number ACG 6685		Current Course Title Interviewing for Forensic Accountants and Auditors	
Syllabus must be attached for ANY changes to current course details. See Template . Please consult and list departments that may be affected by the changes; attach documentation.			
Change title to: Change prefix From: _____ To: _____ Change course number From: _____ To: _____ Change credits* From: _____ To: _____ Change grading From: _____ To: _____ Academic Service Learning (ASL) ** Add ☐ Remove ☐		Change description to: Learn to dissect fraud by means of the interview process. In this course, you will learn to examine a person's body language and how to conduct interviews of knowledgeable persons to determining the fairness of financial information. Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to:	
* See Definition of a Credit Hour . ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Term/Year for Changes: Fall 2023		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone Robert Pinsker/rpinsker@fau.edu/561-297-3422			
Approved by Department Chair  College Curriculum Chair <u>Anita Pennathur</u> College Dean <u>Ken Johnson</u> UGPC Chair <u>Mihaela Cardei</u> UGC Chair <u>Paul R. ...</u> Graduate College Dean <u>With Dr. Kalina</u> UFS President _____ Provost _____		Date 2/2/23 2/13/2023 2/13/2023 Mar 6, 2023 Mar 7, 2023 Mar 7, 2023 _____ _____	

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.



ACG 6685 – Interviewing for Forensic Accountants and Auditors

Sections 001, 002, and 003

CRN Numbers: 29760, 29749, and 29750

Term: Spring 2015

Class Location: Fort Lauderdale HEC 908

Class Meeting Time(s): Saturdays @ 10:30 am Eastern (beginning 1/10/15)

Professor Information

Jay J. Leiner, CFS, CHS, CFE, MAOM

TAZ2BEE@AOL.COM

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 Texts and Materials

Wicklander, D., D. Zulawski, and L. Hoover. 2001. Practical Aspects of Interview and Interrogation, Second Edition (Practical Aspects of Criminal & Forensic Investigations Series), 2e. CRC Press

Rabon D. and T. Chapman. 2010. Fraud-Related Interviewing. Carolina Academic Press.

Course Description

Old: A study of the concepts, assumptions, approaches and issues related to obtaining information from knowledgeable persons for use in determining the fairness of the presentation of financial information, e.g., financial statements, and conducting forensic accounting examinations.

New: Learn to dissect fraud by means of the interview process. In this course, you will learn to examine a person's body language and how to conduct interviews of knowledgeable persons to determining the fairness of financial information.

Course Prerequisites and Credit Hours and Class Time Commitments

Prerequisites: Enrollment in School of Accounting Executive Programs and ACG 6635, Auditing Theory and Practice (3 credit hours), or ACG 4651, Auditing and Assurance Services (3 credit hours), or permission of academic director.

According to Florida State regulation 6A-10.033, students must spend a minimum 2,250 minutes of in class time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes of out-of-class-time specifically working on



course-related activities (i.e., reading assigned pieces, completing homework, preparing for exams and other assessments, reviewing class notes, etc.) and fulfilling any other class activities or duties as required.

Course Learning Objectives

By the end of this course you should be able to:

- (1) Better understand the importance of preparing for and conducting forensic interviews;
- (2) Recognize cues of deception contained in both verbal and body language interviews;
- (3) Be aware of methods that can be used to persuade persons to provide relevant information; and,
- (4) Develop analysis and judgment skills important in forensic fraud investigations.

Links to websites you might find helpful

Public Companies Accounting Oversight Board: www.pcaobus.org

Securities and Exchange Commission: www.sec.gov

American Institute of Certified Public Accountants: www.aicpa.org

International Auditing and Assurance Standards Board: www.ifac.org/iaasb

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	20 Points
Group Assignments/Final	40 Points
Individual Papers	<u>40 Points</u>
TOTAL	100 Points

Additional Course Policies

Missing and Late Assignments

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

Attendance Policy

The course is fully online and taught asynchronously. No physical attendance is required.



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, pagers or 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. Students are graded on achievement, rather than effort. It is the responsibility of the student to come to class 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 is NOT an acceptable source for a research paper. Reference MUST be scholarly, peer-reviewed articles or books.

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:

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

Unit	Topic	Assignment
1	Wicklander et al. Chapter 1 (Introduction) AU-C § 240*	
2	Wicklander et al. Chapters 2 (Preparation and Strategy) and 3 (Legal Aspects)	
3	Wicklander et al. Chapters 4 (Memory and False Confessions) and 5 (Interpretation of Verbal and Physical Behavior)	5 minute Interviewing Video Discussion thread #1
4	Wicklander et al. Chapters 6 (Causes of Denials) and 7 (Interviewing)	Individual Paper #1 Discussion thread #2
5	Wicklander et al. Chapters 8 (Why People Confess) and 9 (The Accusation)	Discussion thread #3
6	Wicklander et al. Chapters 10 (Rationalizations) and 11 (Denials)	Group Paper/ PPT #1 Discussion thread #4
7	Wicklander et al. Chapters 12 (Obtaining the Admission) and	Discussion thread #5

	13 (Development of the Admission)	
8	Wicklander et al. Chapter 14 (The Statement) and 15 (Ending the Interview)	Discussion thread #6
9	Wicklander et al. Chapter 17 (Telephone Interviewing)	Group Paper/PPT #2 Discussion thread #7
10	Rabon and Chapman (2010) Chapters 1-2	Discussion thread #8
11	Rabon and Chapman (2010) Chapters 3-4	Individual Paper #2
12	Rabon and Chapman (2010) Chapter 5-6	
13	Rabon and Chapman (2010) Chapter 7-8	
14		Final Part 1-Group Presentation
15		Final Part 2-Threaded Discussion

*This and other AU-C (Clarified Audit) sections can be found at
<http://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>

Technical Issues:

If you are experiencing problems with Blackboard, 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](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 instructor has the right to modify the curriculum and assignments/weighting as necessary. Students will always be notified of any and all such modifications.

WELCOME TO ACG 6685! WE LOOK FORWARD TO WORKING WITH YOU AND EXCEEDING YOUR EXPECTATIONS. □

Selected University and College Policies:

School of Accounting Policies

You are responsible for School of Accounting policies

at <http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>. *These policies are considered to be an integral part of this syllabus.*

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 Amendments Act (ADAAA), students who require reasonable accommodations 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); or in Jupiter, SR 139 (561-799-8698)—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 [Academic Policies and Regulations](#).

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.

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.

APA Tips:

In ACG 6685, we will follow the APA 6th Edition-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

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

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

There is also a “Pocket Guide to APA Style [3rd 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 may 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). 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>.

ACG6685- Spring 2015-Due Dates and Assignments:

Specific instructions were given in the lecture on the assignments; please make sure you listen to them:

January 24, 2015-Interview Video (4 Points):

This a five (5) minute Video with Audio, posted on Blackboard, of you interviewing a person of your choice.

January 31, 2015-Individual Paper #1 (20 Points):

Topic-You will be assigned to watch a video that has no audio. Your task is to examine the body language displayed by the individuals in the video.

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 5 years old. 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 on all assignments

You must provide the instructor with a hard copy (not on a disk but a physical paper copy), email a copy to the instructor, and post the paper in Blackboard. The hardcopy must be received no more than 5 days after the due date.

February 14, 2015-Group Paper/ PowerPoint Presentation #1 (15 Points):

Topic-How would you use the fraud triangle to develop stronger interviews? And, does body language interact with the fraud triangle and how?

You will submit a Group Paper and Power Point Presentation with Audio (on CD copy only)

All Group members must take part in the PPT narration/presentation for Credit

Must provide paper copy, email copy, and post to Blackboard

Specific details for this assignment are as follows:



Each group member must submit their portion of the project to the member of their group who is putting the project together. Each student will submit 5 to 7 pages, **not including the title page, abstract, or reference pages**. 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 length of the paper is to be 100 pages. This is a group assignment and every student must contribute to their group. Bear in mind that one student is tasked with putting this project together to complete the final group paper. Therefore, you must organize to allow time for this to be done and for submission related to your due date. In addition, there is a PowerPoint presentation 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 CD to the instructor. Remember to email the PPT and post it in Blackboard **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. You are given plenty of time, so manage your time well. Make sure you use a variety of resource material, scholarly, peer-reviewed books, journals, and articles, no older than 5 years, and cite according to APA guidelines. The mailed hard copies of this assignment must be posted on time and received via mail no later than 5 days after the due date. No individual portions of group assignments will be accepted or graded. DO NOT mail individual portions to the professor or you will lose points.

March 7, 2015-Second Group Paper #2 (15 Points):

Topic-If you could interview any person who committed fraud, who would you pick and how you would begin? Provide the details of how you would prepare for this interview, what areas you would cover, where and when you would conduct the interview, etc. What questions would you want to ask the fraudster? Based on this interview, what steps would you take to complete your investigation? Remember to include how body language would play into your interview process.

Group Paper and Power Point Presentation with Audio (on CD copy only)

All Group members must take part in the PPT Presentation for Credit

Must provide paper copy, email copy, and post to Blackboard

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 on all assignments

March 21, 2015-Individual Paper #2 (20 Points):



Topic-Identify the characteristics of interviews and interrogations, the differences between them and when and how to use them. In addition, include the factors that you would use to properly prepare for an interview.

Must provide paper copy, email copy, and post to Blackboard

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

April 18, 2015-Final Group Project-Part 1 (5 Points):

Part 1-Interview challenge

This is a Group PPT Presentation only; there is NO paper, and it is done as a live presentation. I will explain this in detail in my first lecture. **You must complete BOTH parts of the final to receive credit for this assignment.**

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

ALL Group members must take part in the presentation for credit.

April 25, 2015-Final Project-Part 2 (5 Points):

Each student will answer an assigned threaded discussion. Your response should be detailed enough to completely answer the question presented by the Professor, as best you can based upon what you learned in this course and from other threaded discussions. One sentence responses or words will not be accepted. You must complete BOTH parts of the final to receive credit for this final assignment.

Threaded Discussions (16 Points or 2 Points each):

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. 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 Spring 2015:

The threads open on Saturdays after class and close at 5PM EST, on the close date. No make-ups, if you have difficult logging in, contact the help desk.



Discussion Threads	ACG 6686 Spring 2015
Unit 1-	January 24-January 30, 2015
Unit 2-	January 31-February 6, 2015
Unit 3-	February 7-February 13, 2015
Unit 4-	February 14-February 20, 2015
Unit 5-	February 21-February 27, 2015
Unit 6-	February 28-March 13, 2015 (Spring Break)
Unit 7-	March 13-March 20, 2015
Unit 8-	March 21-March 27, 2015

Additional requirements:

Please listen to the lecture on the assignments for further instructions on the projects. 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:

The hard/ paper copy of your assignments will be mailed to the instructor at the below address and **must be received within 5 days of the due date** via US mail:

Jay Leiner

11110 West Oakland Park Boulevard, Suite 67

Sunrise, Florida 33351

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

Professor Leiner (at Taz2Bee@aol.com) and copied to

Teaching Assistant Mary Guess (at Dollifan@aol.com) by the due date, no later than 12 PM EST.

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.

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