
 <b>FLORIDA ATLANTIC UNIVERSITY</b>	<b>COURSE CHANGE REQUEST</b> <b>Graduate Programs</b>		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	<b>Department</b> School of Accounting  <b>College</b> Business		
<b>Current Course Prefix and Number</b> ACG 6687		<b>Current Course Title</b> Accounting Fraud Examination Conduct and Procedures	
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 <input type="checkbox"/> Remove <input type="checkbox"/>		<b>Change description to:</b> Detection, investigation, and prevention of fraud committed against organizations and individuals rises every year. This course will help you learn how to identify the red flags that indicates there may be fraud and highlights what types of frauds may occur...See addendum for complete description. <b>Change prerequisites/minimum grades to:</b>  <b>Change corequisites to:</b>  <b>Change registration controls to:</b>	
* See <a href="#">Definition of a Credit Hour</a> . ** 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.	
<b>Effective Term/Year for Changes:</b> Fall 2023		<b>Terminate course? Effective Term/Year for Termination:</b>	
<b>Faculty Contact/Email/Phone</b> Robert Pinsker/rpinsker@fau.edu/561-297-3422			
<b>Approved by</b> Department Chair  College Curriculum Chair <u>Anita Pennathur</u> College Dean <u>Ken Johnson</u> UGPC Chair <u>Mihela Cardei</u> UGC Chair <u>Paul R. Brown</u> Graduate College Dean <u>Wahidul Karim</u> UFS President _____ Provost _____		<b>Date</b> 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](mailto:UGPC@fau.edu) 10 days before the UGPC meeting.



ACG 6687-Sections 101 and 102  
CRN#s 12723 and 12732  
Accounting Fraud Examination Conduct and Procedures Syllabus  
Spring 2021  
3200 College Ave  
Davie, FL 33314  
Saturday 10:30 am to 11:45 am  
3 credits

Fall 2020  
Prof. Megan Gaillard  
Office hours: By appointment  
Telephone: 239-246-5292

**COURSE EMAIL ADDRESS.** Megan33990@gmail.com  
**PLEASE DO NOT SEND ME EMAILS TO [MGAILLARD@FAU.EDU](mailto:MGAILLARD@FAU.EDU). I DO NOT USE THIS EMAIL ADDRESS. Please send homework and all communications to [megan33990@gmail.com](mailto:megan33990@gmail.com) and I will respond to you individually. I will do my best to respond to your emails within 72 hours barring some emergency.**

### **Course Description**

**Old:** Emphasis on the conduct of fraud examinations, including a discussion of specific procedures used in forensic accounting examinations and the reasoning behind the use of these procedures. Coverage extends to detection, investigation, and prevention of specific types of fraud committed against organizations and individuals.

**New:** Detection, investigation, and prevention of fraud committed against organizations and individuals rises every year. This course will help you learn how to identify the red flags that indicates there may be fraud and highlights what types of frauds may occur that will need your forensic skills. This course will introduce many different techniques for identification of fraud and provide you the basis for your future career in accounting forensics (white collar crimes).

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

Prerequisites: Admission to the College of Business master's program and ACG 6027 or ACG 2021. This course is worth 3 credit hours.

## **Course Learning Objectives**

Upon completion of this course, you will be able to:

1. Explain the scope, extent and importance of fraud investigation techniques, the appropriate mindset necessary to be a fraud examiner, and an overall view of a fraud investigation;
2. Analyze the significance of appropriate procedures and protocol in making decisions and solving forensic accounting problems;
3. Examine how fraud impacts business and fraud auditing awareness and relate a fraud investigation framework;
4. Examine tax fraud and describe detection of financial statement fraud;
5. Describe misappropriation of assets, use of public records in fraud investigations, and summarize data analysis in detecting fraud;
6. Summarize interviewing and interrogating suspects and witnesses;
7. Evaluate asset tracing and forfeiture;
8. Appraise healthcare fraud and breakdown textual analytics: and
9. Synthesize the role of shell entities in financial crime.

### **Instructional Method**

The course is an in person course; however, the option to watch online is available. It is preferred that students attend each class to ensure understanding of the materials covered. There may be materials covered in class that will be tested on exams that are not found in the books or reading materials.

Class sessions will be recorded live, and a limited number of students may attend in person as long as social distancing protocols can be maintained. Other students will view class sessions remotely in Canvas.

### **Course Evaluation Method**

Two exams will be given in this course. Each exam will be attached to an announcement on Canvas and will contain objective questions and possibly some essays. The exam is open book and each student will have two days to complete the test. I will provide detailed information on time allotments and dates in Announcements on Canvas. The second exam may be comprehensive (cover all material from the entire semester). Each exam shall be done on an individual basis. No collaboration is permitted with anyone in this class or who has taken this class.

Each student's grade will be based on the following:

Exam 1	130 points
Exam 2	130 points
Case Assignment	150 points
Homework	90 points
Total Points	500 points

Note – there are 6 homework assignments. Each will be worth 15 points.

### **Course Grading Scale**

The grading scale for final grades is:

<u>Grade</u>	<u>Total Points</u>
A	460-500
A-	445-459
B+	435-444
B	415-434
B-	395-414
C+	385-394
C	350-384
D	300-349
F	Below 300

### **Policy on Makeup Tests, Late Work, and Incompletes (if applicable)**

Late assignments will not be accepted. For take home exams, late submission of the exam will not be accepted. There will be advance notice for all assignments and work submission deadlines. Make up exams will not be given.

Please bear in mind that you are responsible for all material assigned even if it is not covered in a class lecture. You are also responsible for material presented in class that is not covered in the textbook. You are also responsible for any outside reading material assigned by the instructor. Questions on outside reading material may show up on an exam. Please understand that just because certain material is not covered in a class lecture does not mean it will not be on a test. One of the purposes of open-book tests is for the student to develop the ability to do research and locate material that is helpful in answering questions. These are essential skills for forensic accountants to possess in practice.

Please note that students may not be penalized for absences due to participation in University-approved activities, including athletic or scholastics teams, musical and theatrical performances, and debate activities. Instructors must allow these students to make up missed work without any reduction in the student's final course grade. Reasonable accommodation will be made for students participating in a religious observance.

### **Special Course Requirements (if applicable)**

There are two text books used for this course. It is the students responsibility to purchase course-related materials (two textbooks). Any additional assignments or materials covered will be provided in handouts.

### **Classroom Etiquette Policy (if applicable)**

If electronic devices will be used in class, the student needs to let the professor know in advance. Additionally, if a student is late, they should wait until there is a break or moment of pause in the class to avoid disruption to the class. Lateness is frowned upon.

It is important to keep in mind that although we are in a “virtual” environment, we still need to interact properly with each other and maintain an appropriate level of etiquette. The term **netiquette** is used to refer to online etiquette. By following these rules, you will improve the readability of your messages and you will help others handle the large volume of information in an online classroom:

- **Be on time.** Your contributions to our discussions are important, but our learning community will not benefit from them unless you post on time.
  - Tip: Set calendar reminders to make sure you contribute on time.
- **Disagree respectfully.** Disagreement and different ideas are essential parts of learning, problem-solving, and creativity. However, in order for different ideas to be heard and shared, it is important to maintain a respectful stance even through vehement disagreement; otherwise communication may break down.
  - Tip: You might start the conversation with a question to clarify or get more information before you explain your different perspective.
    - For example, “Nathan, can you tell me more about what you meant when you said that recycling programs are a waste of public resources?”

- Tip: Refrain from using judgmental evaluations of what someone posted, and instead present your own perspective supported by factual information.
  - For example, instead of “Jamal, your analysis makes no sense,” you can say, “Jamal, I interpreted the results of the study differently. As I see it, there was no statistically significant difference in the children’s test scores, which implies that the new program is not working.”
- **Be concise.** Lengthy paragraphs are difficult for readers to digest. Keep your paragraphs short and your writing concise.
  - Tip: Consider using bullet points to help highlight your main points or headings if your post needs to be lengthy.
- **Stay on topic.** Off-topic comments can derail our conversation. You can post off-topic comments in our open discussion forum or one of the other communication modes we are using in the course.
- **NO YELLING.** When you write in upper case letters in online communication, it is usually interpreted as yelling.
- **Add some emotion :-)** Sometimes it helps communicate the tone of your message when you add an emoticon. However, only do so as necessary for it can end up being annoying to readers if you have too many (which is probably the opposite of your intention).
- **Use humor carefully.** Sarcasm in particular does not translate well in an online environment. It’s best to avoid the potential pitfalls of misunderstood messages.

### **Policy on the Recording of Lectures (optional)**

Recording class activities other than class lectures, including but not limited to student presentations (whether individually or as part of a group), class discussion (except when incidental to and incorporated within a class lecture), labs, clinical presentations such as patient history, academic exercises involving student participation, test or examination administrations, field trips, and private conversations between students in the class or between a student and the lecturer, is prohibited. Recordings may not be used as a substitute for class participation or class attendance and may not be published or shared without the written consent of the faculty member. Failure to adhere to these requirements may constitute a violation of the University’s Student Code of Conduct and/or the Code of Academic Integrity.

### **Attendance Policy**

Attendance to class is not graded or part of the grade for the course; however, material may be covered in class that will appear on the exam. This material may not be in the book or materials provided for homework.

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.

### **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/>*

### **Disability Policy**

*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 [www.fau.edu/sas/](http://www.fau.edu/sas/).*

### **Code of Academic Integrity**

*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](#).*

### **A NOTE ON PLAGIARISM**

Plagiarism takes many forms, including but not limited to:

- Direct copying (including 3 words in a row) without using quotations.
- Failure to use citations when an idea is not yours
  - Copying material without quotation marks is always plagiarism, even if you cite the source.
  - Providing references in the reference section without using citations is still plagiarism.

As a student you are required to be aware of all types of plagiarism. For example, you must cite the textbook where you paraphrase a definition or concept from it. Failure to paraphrase and/or cite correctly your sources can result in dismissal from the class and the University. Saying you worked on a project together and used the same references is not an excuse. Everyone must turn in their own individual paper which follows the correct APA formatting including proper referencing. If you are unsure about correct ways to paraphrase concepts and definitions, contact the campus academic advisor, or the Business Communications Department on the Boca Raton campus, for further assistance.

### **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.

### **Disability / Accessibility 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)—in Boca Raton, SU 133 (561-297-3880); in Davie, LA 131 (954-236-1222); or in Jupiter, SR 110 (561-799-8585) —and follow all SAS procedures. Their web site is: <https://fau.edu/sas>.

### **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.

### **Required Texts/Materials/Readings**

Forensic and Investigative Accounting, 9th ed. by Crumbley, Fenton, and Smith  
ISBN-13:978-0808053224  
Wolters Kluwer

Contemporary Auditing – Case Studies Book, 12<sup>th</sup> ed. By Michael C. Knapp

### **Required technological skills**

- Basic Skills in computer use
- Access to the internet
- Basic Canvas LMS skills
- Basic Skills for Office programs (word processing and presentation programs)

### **Required Software**

- Microsoft 365 Suite [Link to download](#)
- Reliable web browser (recommended [Chrome](#) or [Firefox](#))
- Java – [Link to download](#) and/or [Link to verify Java](#) on your computer
- Adobe Flash Player: [Link to download](#)
- Mobile App: Instructions on how to download the Canvas App on an iOS device ([Link for iOS Instructions](#)) or Android device ([Link for Android instructions](#)).

### **Internet Connection**

- Recommended: Broadband (high-speed) Internet connection with a speed of 4 Mbps or higher
- To function properly, Canvas requires a high-speed Internet connection (cable modem, DSL, satellite broadband, T1, etc.). The minimum Internet connection speed to access Canvas is a consistent 1.5 Mbps (megabits per second) or higher.



- To check your Internet speed, [click here](#).

### **Minimum Technical Skills Requirements**

The general and course-specific technical skills a student must have to succeed in the course include but are not limited to:

1. Accessing Internet.
2. Using Canvas (including taking tests, attaching documents).
3. Using email with attachments.
4. Creating and submitting files in commonly used word processing program formats such as Microsoft Office Tools.
5. Copying and pasting functions.
6. Downloading and installing software.
7. Using presentation, graphics, and other programs.
8. Posting and commenting in an online discussion.
9. Searching the FAU library and websites.

### **Computer Requirement** - Basic computer specifications for Canvas [Link to Specifications](#) **Operating System**

- A computer that can run Mac OSX or Win 7.0 or higher.

#### **Peripherals**

- A backup option should be available to minimize the loss of work, such as an external hard drive, a USB drive, cloud storage, or your folder on the FAU servers.

#### **Software**

- Once logged in to Canvas, make sure your Internet browser is compatible.
- Other software may be required for specific learning modules. If so, the necessary links to download and install will be provided within the applicable module.

### **Technical Support**

In the online environment, technical issues are always possible (e.g., lost connection, hardware or software failure). Many of these occurrences can be resolved relatively quickly, but if you wait until the last minute before due dates, the chances of these glitches affecting your success are greatly increased; please plan appropriately. If a problem occurs, it is essential that you take immediate action to document the issue so your instructor can verify and take appropriate action to resolve the problem.

**Most issues in Canvas can be resolved by clicking on the “Help” tab located on the menu bar.**

#### **Upon clicking the “Help” tab, you will be able to:**

- Report a problem
- Search Canvas guides

### **Additional Technical Support**

1. Contact the eLearning Success Advisor for assistance: 561-297-3590
2. If you can, take a Print Screen image of the monitor when the problem occurs. Save the image as a .jpg file. If you are unfamiliar with creating a Print Screen image, visit

[Link to Print Screen Instructions.](#)

3. Complete a Help Desk ticket ([Link to Help Desk](#)). Make sure you complete the form entirely and give a full description of your problem so the Help Desk staff will have the pertinent information in order to assist you properly. The process includes the following steps:
  - a. Select “Canvas (Student)” for the Ticket Type.
  - b. Input the Course ID.
  - c. In the Summary/Additional Details section, include your operating system, Internet browser, and Internet service provider (ISP).
  - d. Attach the Print Screen file, if available.
4. If you do not hear back from a Help Desk representative in a timely manner (48 hours), it is your responsibility to follow up with an appropriate staff member until a resolution is reached.
5. Once you have submitted a Help Desk Ticket, inform your instructor. Include all pertinent information of the incident (steps 3b-d above). Keep your instructor informed of the status.

### **Technical Problem Resolution Procedure**

In the online environment, there is always a possibility of technical issues (e.g., lost connection, hardware or software failure). Many of these can be resolved relatively quickly, but if you wait until the last minute before due dates, the chances of these glitches affecting your success are greatly increased. Please plan appropriately. If a problem occurs, it is essential that you take immediate action to document the issue so your instructors can verify and take appropriate action to resolve the problem.

It is your responsibility to obtain the necessary information and skills to manage the hardware and software systems of this course. In addition, if your personal computer becomes unavailable for any reason, you are responsible for locating and operating other adequate computer resources to meet the course deadlines.

**Remember, you can always go to any FAU computer lab to complete your work!**

[Click here to view a list of lab locations.](#)

### **Recommended Browsers**

Canvas supports the latest two versions of the most widely used browsers. We have learned that Canvas works better with Google Chrome and Mozilla Firefox than with Internet Explorer. If Internet Explorer is currently your only browser, consider installing Chrome or Firefox.

We highly recommend updating to the **newest version** of whatever browser you are using as well as updating to the most recent Flash plug-in.

For more details, see [Which Browsers Does Canvas Support?](#)

### **Getting Help**

FAU has purchased Tier 1 support, provided by Canvas. What does this mean for you?

Canvas support is available **24/7, 365 days a year** in various forms. You can use the Canvas Guides to search for answers, call the support hotline to talk to a person, hit the chat link to message a Canvas support technician, or report an issue directly to Canvas.

You can access all of these help options by clicking on the **Help** link in the bottom-left corner of the Canvas window and then selecting your preferred method of assistance.

If you call FAU's Help Desk, please be sure to select the option for Canvas.

### **Questions about Assignments or Course Material**

Make sure you read the entire syllabus and Start Here Module first. If you have questions about the assignments or course material, contact me through my Canvas Inbox.

The suggestions listed above have been noted by the Center of eLearning Department at FAU.

## Schedule of Assignments:

**\*\*The professor reserves the right to change any assignments, due dates, etc.\*\***

### 8/28/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 1 – Introduction to Forensic and Investigative Accounting
  - b. Read Chapter 2 – Forensic Accounting Education, Institutions, and Specialties
2. Outside Reading
  - a. Bishop, C., D. Hermanson, J. Marks, and R. Riley, Jr. 2019. Unique characteristics of management override fraud cases. *Journal of Forensic and Investigative Accounting* 11(3): 395-415.
  - b. Dearden, T. 2019. How modern psychology can help us understand white-collar criminals. *Journal of Financial Crime* 26(1): 61-73
  - c. Ruggiero, V. 2019. Hypotheses on causes of financial crime. *Journal of Financial Crime* 26(1): 245-257
3. Homework 1
  - a. Chapter 1 Questions – 1, 2, 3, 4, 28
  - b. Chapter 2 Questions – 1, 5, 6, 9

**Homework 1 due 9/11/2021 at 10:30am EST (at the start of class)**

### 9/4/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 3 – Fraudulent Financial Reporting
  - b. Read Chapter 4 – Detecting Fraud in Financial Reporting

### 9/11/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 5 – Employee Fraud – The Misappropriation of Assets
  - b. Read Chapter 6 – Indirect Methods of Reconstructing Income
2. Homework 2
  - a. See canvas – payroll fraud

**Homework 2 due 9/18/2021 at 10:30am EST (at the start of class)**

### 9/18/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 7 – Money Laundering and Transnational Financial Flows
  - b. Read Chapter 8 – Litigation Services Provided by Accountants

### 9/25/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 9 – Proper Evidence Management
2. Homework 3
  - a. See canvas

**Homework 3 due 10/2/2021 at 10:30am EST (at the start of class)**

10/2/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 10 – Commercial Damages

10/9/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 11 – Litigation Support in Special Situations
2. Homework 4
  - a. See canvas

**Homework 4 due 10/16/2021 at 10:30am EST (at the start of class)**

10/16/2021 - Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 12 – Computing Economic Damages
  - b. Read Chapter 13 – Investigation of Electronic Data

10/23/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 14 - Digital Forensic Analysis
2. Outside Reading: Chiu, T., Y. Wong, and M. Vasarhelvi. 2020. The automation of financial statement fraud detection: A framework using process mining. Journal of Forensic and Investigative Accounting 12(1): 86-108.
3. Homework – Prepare for your exam

**10/30/2021 – Assignments**

This exam will be provided by 10/28/2021 and due on 10/30/2021 at 11:45am (end of class)

This week there is no assigned reading or homework.

Class time is for the exam, so there will be no in person class to allow you time to complete the exam.

11/6/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 15 – Cybercrime Management – Legal Issues
2. Homework 5
  - a. See canvas

**Homework 5 due 11/13/2021 at 10:30am EST (at the start of class)**

11/13/2021 – Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 16 – Cybercrime Loss Valuations

11/20/2021 – Assignments

1. Case Study will be due today at 10:30am (start of class) – assignment will be provided in advance

2. Forensic and Investigative Accounting
  - a. Read Chapter 17 – Business Valuations
3. Outside Reading - Khlif, H. and I. Amara. 2019. Political connections, corruption, and tax evasion: a cross-country investigation. *Journal of Financial Crime* 26(2): 401-411.
4. Outside Reading - Chiarini, B. and E. Marzano. 2019. A strategic approach for the crime of tax evasion. *Journal of Financial Crime* 26(2): 477-487.
5. Homework
  - a. See canvas

Homework 6 due 12/4/2021 at 10:30am EST (at the start of class)

11/27/2021 – No Class

Assignments

1. Forensic and Investigative Accounting
  - a. Read Chapter 18 – Forensic Accounting in Action

12/4/2021 – Last Class – Final Review

No new reading assignments

12/11/2021 – Take Home Final Exam - Examination Due

This will be provided in advance. You will have at least 2 days with the take home final exam.

This exam will be provided by 12/9/2021 and due on 12/11/2021 at 11:45am (end of class)

Class time is for the exam, so there will be no in person class to allow you time to complete the exam.