
 <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 6688		<b>Current Course Title</b> Forensic Accounting and the Legal Environment	
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> In this course, you will learn about the role of Federal legislation as it relates to fraud examinations, including laws that preserve the rights of individuals suspected of committing fraud and laws that govern civil and criminal prosecutions, the admittance of...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>Mihaela Cardei</u> UGC Chair <u>Paul R. P.</u> Graduate College Dean <u>With Del Kaline</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.



Florida Atlantic University  
COLLEGE OF BUSINESS

## **FLORIDA ATLANTIC UNIVERSITY**

COLLEGE OF BUSINESS  
ACG 6688 SYLLABUS—Section # 101  
CRN # 18703

Forensic Accounting and the Legal Environment  
Fall 2021

Ft. Lauderdale, FL 33301 (online)  
Saturday 12:00 to 1:15 pm

### **Professor Information**

Carl Pacini, PhD, JD, CPA, CFF  
College of Business  
University of South Florida-St. Petersburg  
Kate Tiedemann College of Business  
140 Seventh Avenue South, Room 319C  
St. Petersburg, FL 33701  
(727)873-4268

**COURSE EMAIL ADDRESS: [cpacini888@outlook.com](mailto:cpacini888@outlook.com). All homework and correspondence should be sent to this email address. PLEASE DO NOT SEND EMAILS TO [CPACINI@FAU.EDU](mailto:CPACINI@FAU.EDU). I DO NOT USE THIS EMAIL ADDRESS. ALSO, DO NOT SEND HOMEWORK OR OTHER ASSIGNMENTS THROUGH CANVAS.**

### **Office Hours**

Mondays 2:30-4:30 pm  
and by appointment either online at [cpacini888@outlook.com](mailto:cpacini888@outlook.com)  
or phone 727-873-4268 (my office is in St. Petersburg, FL).

### **Withdrawal Deadline**

October 29, 2021 is the last day to drop a course without receiving an F.

### **Last Exam**



December 4-5, 2021

**Required Materials**

*Criminal Procedure: An Analysis of Cases and Concepts*, 7<sup>th</sup> ed.  
by Whitebread and Slobogin

Other materials, such as outside readings, will be provided by the instructor or made available to students or will require research by students.

**Mandatory Last Lecture**

December 4, 2021

**Course Description**

ACG 6688-Forensic Accounting and the Legal Environment (3 credits).  
Prerequisite: Admission to the MACC program.

**Old:** Emphasis on Federal legislation related to fraud examinations including coverage of laws that preserve the rights of individuals suspected of committing fraud and laws that govern civil and criminal prosecutions, the admittance of evidence, and the testimony of expert witnesses.

**New:** In this course, you will learn about the role of Federal legislation as it relates to fraud examinations, including laws that preserve the rights of individuals suspected of committing fraud and laws that govern civil and criminal prosecutions, the admittance of evidence, and the use of expert witness testimony.

**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 Outcomes**

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

1. Describe the scope, extent and importance of the law as well as the basic concepts, principles and rules of law that apply to forensic accounting;

2. Evaluate the significance of the legal system in making decisions and solving forensic accounting problems;
3. Describe and relate the exclusionary rule, laws applicable to searches and seizures under the 4th Amendment;
4. Develop and interpret the Federal Rules of Evidence, Federal Rules of Civil Procedure and civil discovery;
5. Support critical thinking, a skill necessary to succeed today as a forensic accountant. This means each student should be able to comprehend an unfocused set of facts, identify, and if possible, anticipate problems, and find acceptable solutions;
6. Evaluate the student's communication skills. Each student should be able to locate, obtain, and organize information from both human and electronic sources. Each student will also learn to defend his or her views through written work;
7. Interpret federal statutes applicable to fraud, money laundering, and terrorist financing, securities fraud, conspiracy, and obstruction of justice; and
8. Relate and interpret cyberforensics and the law and the abuse of shell entities to commit fraud and other crimes.

### **Course Evaluation Methods**

Two exams will be given in this course. Each exam will be a take-home test and will contain objective questions and probably some essays. Each exam will be placed on Canvas and must be completed within the allotted time provided. I will provide detailed information on time allotments on Canvas in Announcements. The second exam may be



comprehensive (cover all material from the entire semester). Each exam shall be done on an individual basis. No collaboration with any other student(s) is permitted. Any exam or term paper turned in past a deadline or due date will be penalized at least 20 points.

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

Exam 1	155 points
Exam 2	150 points
Term Paper	150 points
Homework	45 points
Total Points	500 points

### **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

Any grade challenge to a test, homework assignment, project or assignment of any kind must be in writing to be considered. A written grade challenge must clearly describe what is being challenged and provide a rational basis for the challenge. A grade challenge can result in the adjustment of a test grade upwards or downwards or in no change at all. No grade challenge will be considered for any test curved 5 points or more or test which contains 5 or more bonus points. Any exam answers turned in late subject that

student's exam to a 20-point deduction or penalty (unless arrangements have been made with the instructor for a late submission).

### **Missing and Makeup Exams**

Make-up exams will not be given without the instructor's approval. If you miss an exam without a reason approved by the instructor, you may receive a "0". The instructor's discretion is final. If you hand in a homework assignment late, you may have points deducted from your

**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 that 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 the questions.**

### **Late Assignments**

Late assignments normally will not be accepted but the instructor retains the discretion to decide each student's situation on a case-by-case basis.

### **Attendance Policy**

Not applicable to an online class.

### **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.

Problems using Canvas, 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 5 full-time IT Professionals and is open 9:00 a.m. to 5:00 p.m. 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 Canvas, 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 4 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 Canvas
2. You are having problems within Canvas
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.

### **Changes**

Specific assignments, topics covered, and due dates are tentative and may be adjusted as needed by the professor in order to deliver this course in the most effective way.

### **Term Paper**

Each student shall submit a term paper that is 7 or more pages of text using no more than 12-point font and double-spacing between lines. This means that title pages, reference pages, abstracts, etc. do not count toward the 7 page minimum. If you turn in less than 7 pages your grade will be reduced by 25 points (on a 150-point assignment). In other words, 6.5 pages of text is not sufficient. The paper shall cover a fraud or fraud-related topic from a legal perspective. Citations or footnotes or endnotes may employ Blue-book style, Turabian, APA, Chicago Manual of Style, or some other format as long as the author is consistent. The due date for the term paper is October 30, 2021 at 7 pm ET. If you turn the paper in before or on October 26, 2021 by 7 pm ET you will earn 7 bonus points. Please send the term paper to [cpacini888@outlook.com](mailto:cpacini888@outlook.com).

### **Course Outline/Schedule of Assignments**

**Homework:** Each student is responsible for turning in written answers to assigned homework. The maximum number of points for any given assignment is 15. You may earn up to 45 points from homework assignments. After a student attains 45 homework points, no further credit may be earned from homework. Homework assignments are noted in the syllabus schedule of assignments for each unit we cover in this class. Please send all homework to [cpacini888@outlook.com](mailto:cpacini888@outlook.com). Please do not put your homework in Canvas. A





homework the due date is the Sunday one week after the unit lecture that contains the homework assignment unless otherwise noted in the Assignments section of Canvas. The homework is due by 7 pm on the due date. Please pay close attention to the Assignments section so you know when homework assignments are due. This rule does not apply to the homework for unit 11. Homework assignments should be sent to [cpacini888@outlook.com](mailto:cpacini888@outlook.com).

### Schedule of Assignments

#### *Unit 1—Introduction to the Law*

##### *Chapter 1-Introduction to the Law and Chapter 2—The American Court System (Week #s 1 and/or 2)*

The text reading material for chapters 1 and 2 are pdf files saved on Canvas for students.

Homework: Ch. 1-problems 6,8,9,11,13; Ch. 2 (or 3)-problems 3-2,3-6,3-9, 3-11

Homework due date for Ch. 1: September 5, 2021 at 7 pm ET

Homework due date for Ch. 2: September 12, 2021 at 7 pm ET

#### *Unit 2—Torts in the Business Environment*

##### *Read Ch. 3-Torts in the Business Environment (Week # 2 or 3)*

The text reading material for ch. 3 is also stored as a pdf file on Canvas for students.

Homework: Chapter problems 3,4,5,7,9,13,14,19,20

Homework due date: September 19, 2021 at 7 pm

#### *Unit 3—The Grand Jury*

##### *Read Slobogin & Whitebread: Ch. 23-Intro to the Grand Jury (Week # 3 or 4)*

Homework Problems



1. Please describe and explain how a grand jury gets evidence. Please provide an adequate explanation.
2. Discuss the difference between transactional and use immunity.
3. In *Costello v. U.S.* (1956), the Supreme Court ruled that a grand jury's charge does not have to be supported by admissible evidence. The Supreme Court emphasized the historical character of the grand jury as a body of lay people free from technical rules. Other justifications not mentioned by the Court have since been offered as underlying the *Costello* rule. Please outline and describe these justifications.

Homework due date: September 26, 2021 at 7 pm

#### Unit 4—The Exclusionary Rule

Read Slobogin & Whitebread: Ch. 2-The Exclusionary Rule (Week #s 4 or 5)

#### Homework Problems

1. Officer Jumpthegun has been investigating a string of credit card burglaries. While at a local supermarket she overhears another shopper say to his companion that "my neighbor Ralph Rabbit has been spending money like it's going out of style." Jumpthegun concludes that Rabbit must be the burglar she is seeking and she applies for a warrant to search Rabbit's home, setting forth the conversation she heard in the supermarket as her probable cause showing. Magistrate Rubberstamp quickly reviews the application and issues the warrant, which, when executed by Jumpthegun, turns up evidence connecting Rabbit to the burglaries. On the defendant's motion to suppress on the grounds that the warrant was defective, the prosecution concedes that probable cause to search was lacking but contends nonetheless that Jumpthegun acted in good faith and thus the *Leon* exception should apply. What result?
2. State police officers, armed with a valid warrant to arrest Peter Swope for the crime of defrauding the state welfare agency of \$100,000, stopped Swope in his car on the Turnpike. He was taken into custody, and his auto was locked and left on the shoulder of the road. Later that day the state troopers returned and searched Swope's car. They located a plastic bag on the passenger seat, which

they brought back to the station and opened to find a large quantity of illegal explosives. Although the welfare fraud charges have been dropped, the prosecution intends to use the explosives in an upcoming trial for possession of illegal explosives. Swope's counsel has filed a motion to suppress and has persuaded the court that because there was no probable cause to believe seizable items were present in the car, the search was unlawful. Is there any way the prosecution can nonetheless avoid suppression of the explosives? What if state police regulations require that vehicles of persons taken into custody on the open road be impounded and subjected to a prescribed inventory inspection?

3. On December 10, the managers of Woodward Apartments in Lundwick, N.C., notified their tenants in writing that an exterminating company would begin spraying apartments on December 15. Apartment B-2 of Woodward Apartments was leased to Tiffany Darstraum. On December 15, while working in Darstraum's apartment, the exterminator discovered a locked closet in an upstairs bedroom. Brent Andrews and Carol Kencik, the apartment managers, unlocked the closet to allow extermination of the area inside. After gaining entry to the locked closet, Andrews, Kencik, and the exterminator observed artificial light devices, plant food, plant tools, and about 30 plants in planters that they recognized to be marijuana. The apartment managers called the police.

In response to the call, the Lundwick Police Department dispatched Patrolman Clay Polgers to the scene. Polgers, accompanied by Andrews and Kencik, entered Darstraum's apartment and observed the plants inside the closet. Polgers removed everyone from the apartment and called narcotics detectives. When the detectives arrived, Polgers was standing at the front door. Also present were Kencik, Andrews, and the exterminator.

After interviewing Andrews, Kencik, and the exterminator, and Polgers, the detectives presented the magistrate with an affidavit in support of their request for a search warrant. After obtaining the warrant, the detectives conducted a search of Darstraum's apartment and seized marijuana plants and paraphernalia.

Darstraum was charged with drug offenses and moved to suppress all evidence seized as a result of the search. The judge held a hearing on the motion, and at the hearing, one of the detectives testified that she would have attempted to obtain a warrant based solely on her conversation with the apartment managers and the exterminator.

How should the judge rule on Darstraum's suppression motion?

Homework due date: October 3, 2021 at 7 pm

*Unit 5—Fourth Amendment: When Does It Apply? And What Does It Require?*

*Read Slobogin & Whitebread: Ch. 3-The Law of Arrest and Ch. 6-Search Incident to Lawful Arrest (Week #s 5 or 6)*

Homework Problems

1. The police were summoned by UPS employees who had a package that had been returned by the driver as “addressee unknown.” When opened, it was found to contain a large brick of a substance that the UPS testers determined was C4 explosive. After conducting a field test that confirmed that the substance was C4, the police resealed the package and placed it in the “undelivered” section at UPS. They then waited for someone to pick it up. A woman appeared later in the day, claimed the package, and departed. The police followed her to a home known to them to be that of a suspected terrorist. Within minutes after the woman entered the home with the package, the police entered, arrested both the woman and suspected terrorist, and seized the C4. Was this warrantless action lawful?
2. Informant Z told drug investigators that Maxy Mum had sold her cocaine on numerous occasions. The agents asked Informant to arrange another sale with Maxy, and it took place on Monday on the sidewalk outside Maxy’s apartment. The agents witnessed the transaction from a remote location. After later confirming that the substance sold by Maxy was cocaine, the agents asked Informant to arrange another sale for the next day to occur inside Maxy’s apartment. At the appointed time on Tuesday, Informant went into the apartment. She came out 15 minutes later and informed the agents that the sale had occurred and that a large quantity of cocaine remained on the premises. Fearing that the contraband might be sold off to others, the agents moved in immediately, arresting Maxy and seizing the cocaine. Was this warrantless action lawful?
3. Ned Numbers, an accountant, is suspected of masterminding a major tax fraud scheme. Armed with a warrant for his arrest, IRS agents entered his 15-room home in Boca Raton, found Ned sitting at his desk in the study, and placed him under arrest. While one agent removed Ned from the chair, frisked him, and cuffed him, a second opened the drawers of his desk. A list of clients (many of whom were suspected of participation in the fraud scheme) was found in Ned’s

coat pocket, and an illegally imported pistol was discovered in his desk drawer. Could the agents lawfully seize these items?

Homework due date: October 9, 2021 at 7 pm

### ***Unit 6—Search and Arrest Warrants and Warrantless Searches and Seizures***

***Read Slobogin & Whitebread: Ch. 4-Introduction to the Law of Searches (Week #s 6 or 7)***

#### Homework Problems

1. Police Officer Berkel, with the permission of the landlord, entered a crawl space under Paul Parrott's first floor apartment. The crawl space is used when repairing pipes and wiring, but neither the tenants nor the public has regular access to it. Officer Berkel spent two hours in the space and heard Parrott engage in what appeared to be numerous conversations about laundering money and providing funds to support terrorist activities. Was the information obtained by Berkel accomplished through a search within the meaning of the 4<sup>th</sup> Amendment? Provide your legal reasoning.
2. Frank Brazen owned an 1,800-acre cattle ranch containing an airstrip. The airstrip is some 2,000 feet from the house trailer where Brazen resided, in the middle of the ranch property. The police received a tip that a plane would be landing at 2 p.m. They crossed a dike, rammed through a gate blocking the entrance to the airfield, cut the chain lock on a second such gate, cut a fence posted "No Trespassing," and then walked several hundred yards to hide behind a clump of bushes to conduct surveillance. When the plane landed, the officers saw bales of marijuana being unloaded from the plane. The officers arrested all doing the unloading, including Frank Brazen.

Brazen filed a suppression motion, which the trial court denied on the ground that the airstrip was in an open field; thus, there was no "search" and the 4<sup>th</sup> Amendment does not apply. The defense has appealed, and you are the defense lawyer making the argument to the appellate court on Brazen's behalf. What will you argue and will you succeed?

3. Betty Bookkeeper became concerned that her employers at Flexible Plastics Company were cheating the government out of corporate taxes

owed. She made several telephone calls to the IRS and spoke to Agent Clean. Based on the information she provided, Clean advised Betty that IRS policy prevented him from encouraging her to take any documents from her employer, but that it was IRS policy to accept documents voluntarily provided. Over the next several months, Betty provided corporate records, which established a case of major tax fraud against her employer. May Flexible Plastics raise 4<sup>th</sup> Amendment objections to the use of these documents at trial?

Homework due date: October 17, 2021 at 7 pm

**EXAM 1—on units 1-6. The test will be posted on October 9, 2021 and due by October 10, 2021 at 7 pm EDT.**

**Unit 7—Federal Rules of Evidence (Week #s 7 or 8)**

Please read the following article in addition to the lecture:

Lanham, S. and K. Lucas. 2017. "Reasonable degree of certainty" during expert testimony. *Journal of Forensic and Investigative Accounting* 9(3): 883-902.

Slesnick, F. 2016. Federal rules of civil procedure and federal rules of evidence—selected text relevant to forensic economic testimony. *Journal of Legal Economics* 23(1): 87-90.

Edwards, T. 2014. The admissibility of electronically stored information under the federal rules of evidence. *The Computer & Internet Lawyer* 31(11): 6-11.

Lakhani, S. 2019. The influence of expert witnesses on jurors' decision making in an accounting context. *Journal of Financial and Investigative Accounting* 11(1): 24-32.

You can write a 1-3 page summary of the article for a homework assignment.

In addition to the lecture, please do these homework problems:

Homework Problems



1. Rodney Coaker is detained at the Ft. Frauderdale Airport on suspicion of drug smuggling. Agents do not find major quantities of drugs in his luggage. However, they pass his clothing through a newly designed "cocaine spectrometer" which supposedly can detect miniscule amounts of cocaine. The spectrometer reports that there are trace quantities of cocaine in Coaker's underwear. He is tried on federal cocaine-smuggling charges. At trial, the designer of the spectrometer testifies that the device is reliable, and that the results reported for Coaker's underwear indicate that cocaine must have come in contact with the underwear shortly before the test. The design of the cocaine spectrometer has never been made public or subjected to peer review; nor has the device so far become generally accepted as a method of drug testing. Do these facts mean that the court should bar the use of the spectrometer evidence?
2. Claire Voyant is a recognized expert on ghosts. She is called to testify as an expert witness in a trial where an issue is whether the house of Mrs. Whatsit is haunted. Must Claire have personally examined the house in order to be able to testify as an expert?
3. Charles Kiting visits Attorney Myles Crooked and says, "I am planning on bilking millions of innocent people out of their life savings in a fraudulent real estate investment scheme and I need your help in setting it up." Crooked agrees and they set to work. When Kiting is subsequently tried for fraud, Crooked is called as a witness by the state. Kiting objects to his testimony, claiming attorney/client privilege. How do you rule?
4. Bonnie and Clyde successfully rob a series of banks. After accumulating an adequate amount of cash, they settle down and marry. At Clyde's subsequent federal trial for one of the bank robberies, the prosecution seeks to introduce Bonnie's testimony as to conversations she and Clyde had at the time of the robbery. Bonnie is willing to testify, because she has been told it will help her get a lighter sentence when she is tried later. Clyde objects. Which, if either, of the marital privileges applies?
5. The Pied Piper sues the Mayor of Hamelin for breach of contract. To prove the contract's terms, the Piper offers a photocopy of the contract into evidence, without explaining the whereabouts of the original. The Mayor objects, claiming the Best Evidence rule requires that Piper produce the original contract. How do you rule, under the FRE?

Homework due date: October 24, 2021 at 7 pm ET

***Unit 8—An Overview of Federal Statutes on Fraud, Money Laundering, and Terrorist Financing (Week #s 8 or 9)***

Please read the following articles in addition to the lecture:

LeNguyen, C. 2018. Preventing the use of financial institutions for money laundering and the implications for financial privacy. *Journal of Money Laundering Control* 21(1): 42-58.

Stowell, N., D. Sinclair, E. Johanson, C. Pacini, and G. Kearns. 2017. Wills, asset protections trusts and financial crime. *Journal of Forensic and Investigative Accounting* 9(1): 202-219.

Teichmann, F.M. 2017. Twelve methods of money laundering. *Journal of Money Laundering Control* 20(2): 130-137.

Compin, F. 2018. Terrorism financing and money laundering: Two sides of the same coin? *Journal of Financial Crime* 25(4): 962-968.

You can do a summary of 1-3 pages of any or all of the articles for a homework assignment.

**Homework Problems**

1. It is difficult to legislate against the financing of terrorism without defining what constitutes terrorism. As several scholars have noted, defining terrorism is a very difficult task. Recent legislative initiatives in various nations have adopted different approaches. Please describe and analyze the various approaches to defining terrorism.
2. Descriptions of criminal activities are listed below. For each description, identify all federal statutes that may have been violated that we have covered either in class lecture or a reading.



- a. Jay Wilson owns a clothing store in Chicago. He agreed to let a drug dealer buy thousands of dollars of clothes there using \$10, \$20 and \$50 bills that had been used to buy crack and cocaine on the streets.
  - b. Todd Averett is a high-ranking civil servant employed by the US Navy. He has ties with a sports agent. One of the contractors who works with Averett has a son who is sure to be the first player selected in the college football draft. Averett tells this contractor that he had better convince his son to sign with Averett's sports agent friend or Averett will see to it that the contractor loses his job.
  - c. Alma Coe cons unsuspecting victims into buying bogus vacation packages by placing ads offering inexpensive vacations in newspapers and listing an 800 number for potential victims to call.
2. This problem is designed to help you identify the elements of a federal statute. The statute below is fictitious. Read the statute, determine the important elements of the crime that would need to be proven in a court of law.

Whoever, knowingly and with intent to defraud the United States, or any agency thereof, possesses any false, altered, forged, or counterfeited writing or document for the purpose of enabling another to obtain from the United States, or from any agency, officer, or agent thereof, any sum of money, shall be fined not more than \$10,000 or imprisoned not more than five year or both.

List the elements of the statute.

Homework due date: October 31, 2021 at 7 pm ET

### Unit 9—Securities Fraud, Conspiracy, and Obstruction of Justice (Week #s 9 or 10)

#### **Securities Fraud, Conspiracy, and Obstruction of Justice**

In addition to the lecture, please do the following readings:

Spaic, A., C. Nolasco, L. Tsai, and M. Vaughan. 2019. Does insider trading pay? *Journal of Financial Crime* 26(2): 647-664.

Crumbley, D.L. and C. Cheng. 2016. Measuring damages in federal securities fraud cases: A herculean task. *Journal of Forensic and Investigative Accounting* 8(1): 1-17.

H. Sigler. 2010. Federal criminal conspiracy. *American Criminal Law Review* 46: 589-620.

Grove, H., T. Johnsen, and P. Lung. 2016. SEC Comment Letters: An Unlikely Secret Weapon for Forensic Accountants, Short Sellers, and Other Financial Statement Users. *Journal of Forensic and Investigative Accounting* 8(2), Special Issue: 179-197.

Homework is to write a summary of 1-3 pages of one or any number of the articles.

Homework due date: November 14, 2021 at 7 pm ET

#### **Unit 10—CyberForensics and the Law (Week # 10 or 11)**

In addition to the lecture, please read the following article:

Hailey, S. 2014. The tools “proven in court” question: Does your choice of forensic tools determine admissibility of evidence? CyberSecurity Institute, available at <http://www.cybersecurityinstitute.biz/tpicq.htm>.

Almulla, S., Y. Iraqi, and A. Jones. 2014. A state-of-the-art-review of cloud forensics. *The Journal of Digital Forensics, Security, and Law* 9(4): 7-28.

The article can be found in Nexis Uni in the FAU library electronic databases.

The homework assignment is to write a summary of any or both articles (1-3 pages for each article summary).

Homework due date: November 28, 2021 at 7 pm ET

#### **Unit 11-Federal Rules of Civil Procedure and Discovery (Week #s 11 or 12)**



In addition to the lecture, please read the following articles:

Hopwood, W., C. Pacini, and G. Young. 2014. Fighting discovery abuse in litigation. *Journal of Forensic and Investigative Accounting* 6(2): 52-80.

Ruehlmann, G., Jr. 2012. "A deposition is not a take home examination": Fixing federal rule 30(e) and policing the errata sheet. *Northwestern University Law Review* 106(2): 893-925.

The articles can be found in Nexis Uni in the FAU electronic databases.

The homework assignment is to write a summary of one or both articles (1-3 page summary for each article).

Homework due date: December 4, 2021 at 7 pm ET

**EXAM 2-all material in units 7 through unit 11 inclusive (Week #s 11 or 12). The exam will be posted on December 4, 2021 and due on December 5, 2021 by 7 pm EDT.**

### **Etiquette and/or Netiquette Policy**

### **Anti-Plagiarism Software**

Written components of any assignment or project may be submitted to anti-plagiarism software to anti-plagiarism software to evaluate the originality of the work.

### **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 [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 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 <https://fau.edu/sas>.

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

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 Center (CAPS). 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 the Rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University 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 FAU Regulation 2.007 at: [FAU Regulation 2.007](#).



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

In accordance with the Rules of 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. 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.

### **Disruptive Behavior Policy Statement**

Disruptive behavior is defined in FAU Student Code of Conduct as "...activities which interfere with the educational mission within the 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, 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