

## Wayland Mission Statement

---

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

## Contact Information

---

**Course:** ACCT 5310 VC01 – Forensic Accounting

**Campus:** WBUonline

**Term/Session:** Fall 2025 Term 2

**Instructor:** Dr George L. Valentine

**Office Phone Number/Cell #:** 806-291-1029

**WBU Email Address:** valentineg@wbu.edu

**Office Hours, Building, and Location:** TBD

**Class Meeting Time and Location:** Online

### Catalog Description:

Forensic accounting and fraud examination and how they pertain to both civil and criminal matters. Characteristics of fraud, fraud prevention and detection, investigative techniques, asset recovery, and the use of information technology. Identification of common fraud schemes and scams. Review, detect, and investigate possible financial statement fraud.

## Prerequisite:

ACCT 2306 or ACCT 3308

## Textbook Information

---

### Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
Fraud Examination with MindTap	Albrecht	7th	2025	Cengage	9780-35772-1773

*If this is an UNDERGRAD class the textbook for this course is part of the **Pioneer Academic Access Program**. You will have access to an eBook and interactive learning material on the first day of class through your Blackboard course site. If the course requires a physical book you can order at [bookstore.wbu.edu](http://bookstore.wbu.edu). The cost of all your materials are billed to your student account at \$26.00 per credit hour. You can choose to opt-out, however if you do you will lose access to **all classes/materials** and have to source through third party vendors. You will be notified via email with access instructions and additional information. If you are in a GRADUATE class you will have an Automatic eBook*

*which is billed directly to your student account or a physical book that can be purchased at bookstore.wbu.edu. If you do not wish to participate in the Automatic eBook program, you will have the first week of class to opt-out of the program (additional details will be outlined in your email instructions).*

### **Optional Materials: None**

#### **Course Outcome Competencies:**

- Understand methods and processes used to identify, detect, investigate, and prevent financial fraud and some of the legal options available to victims of fraud and resolution of damages.
- Explain techniques for obtaining documentary evidence, theft investigation methods, and admission-seeking interview procedures. Include an analysis of how perpetrators convert and spend stolen funds.
- Develop a system of methods to detect each of the following fraud schemes; financial statements, revenue, inventory, overstated assets, understated liabilities, larceny, skimming, fraudulent disbursements, kickbacks, bid-rigging, and extortion. and inadequate disclosure.
- Analyze consumer fraud (identity theft), e-commerce fraud risk, and measures to prevent and detect fraud in e-commerce and evaluate the legal remedies and actions available when a fraud has been discovered.
- Research and report on cases in which the role of an expert witness influenced the case outcome.

## **Attendance Requirements**

---

### WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

## **University Policies**

---

### **Academic Integrity:**

**Artificial Intelligence: Generative AI tools permitted in specific context and with proper citations.**

- i. Students are allowed to use, reference, or incorporate generative AI tools into specific assignments for this course. When used, students must properly cite the generative AI tool in their submitted work.
- ii. While there is no true substitute for direct help and instruction for your instructor, students may be allowed to use generative AI tools to provide further explanations of course content, readings, and other assignments. Any use of generative AI tools to help further explain or translate content must be properly referenced and cited.
- iii. Specific parameters for generative AI usage are provided by the instructor.
- iv. Any use of generative AI tools outside of the approved instructor parameters will be considered a form of plagiarism and academic dishonesty.

**Disability Statement:** In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests. Office: (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

## Course Requirements and Grading Criteria

---

### **DISCUSSION BOARD:**

Each week of the course contains one or more discussion topics relating to the material covered in that weekly unit. You are required to make a minimum of two posts per discussion topic. You are encouraged to make more value-added posts--the more the merrier. In online education, a lot of the learning comes from other learners. We are all partners in this special online educational experience. These posts (responses) will be graded according to the following policy.

When submitting your online posts, concentrate on the quality of your responses. There are two graded components of participation - one is frequency and the other is quality.

- Frequency of participation is 50% of your Discussion score for the week. If you participate on three (3) different days for a total of at least four weekly posts, your score for this component will be an A (for this ½ of the grade). If you make no posts for the week, your score is an F. If you make two to three posts for the week, your grade will range from D to B for this grade component.
- Quality of participation is the other 50% of your Discussion score for the week. Please note ----A quality response is not a "one liner." It is a thoughtful presentation of an idea in response to a question posted by the instructor or in response to another student's response or question. Examples of quality postings include: providing additional information to the discussion; elaborating on previous comments; presenting explanations of concepts or methods to help fellow students; and providing reasons for or against something in a persuasive fashion. Feel free to do some research on the web or in the online library and use the research in your comments within the threaded discussions.

Read and respond to the comments by your fellow classmates, as well as to the instructor's comments. This is your opportunity to bring your real world experiences to the class.

- Focus on the issues raised. They are synthesizing questions that show your mastery of the material.
- Relate your comments to not only the assigned readings, but also to your practical experiences and self-discovery of outside readings. The only way I can give you credit for visiting the discussion board is if you actually post something of substance that adds value to the class discussion. Comments such as "I agree" or "Yes, I think so, too" will not be considered for credit. I grade discussion boards based upon the quantity, frequency and quality of your posts. The quality of your posts is subjective and I am looking for value added comments.
- Remember for some of these discussions, there may not be a "right" answer. For these and all other discussions, please be prepared to defend your position.

### **HOMEWORK:**

There will be weekly homework that will be assigned and discussed on blackboard. Your grade will be determined in your analysis.

### **PRE AND POST QUIZZES:**

There will be weekly quizzes throughout the term. There will not be any make-up quizzes. A few quiz grades may be dropped in the final grade calculation.

### **EXAMS:**

Three exams will be given. The test format will generally be that of (1) objective questions (i.e., multiple choice) and (2) problem questions. Make-up exams will **not** be given unless prior arrangements have been made and approved with the instructor.

### **GRADE DISTRIBUTION:**

The semester grade will be determined by the following distribution:

1. Tests (4)	48%
2. Post Quizzes	15%
3. Homework	15%
4. Pre Quizzes	14%
5. Discussion Board	<u>8%</u>
	<u>100%</u>

### **The University has a standard grade scale:**

A = 90-100, B = 80-89, C = 70-79, D = 60-69, F = below 60, W = Withdrawal, WP = withdrew passing, WF = withdrew failing, I = incomplete. An incomplete may be given within the last two weeks of a long term, within the last week of an 8-week session, or within the last two days of a microterm to a student who is passing, but has not completed a term paper, examination, or other required work for reasons beyond the student's control. A grade of "incomplete" is changed if the work required is completed prior to the last day of the next long 16-week term or 8-week session, unless the instructor designates an earlier date for completion. If the work is not completed by the appropriate date, the I is converted to an F. <<Fill in specific requirements of the course including the criteria utilized to assess student performance and the weight of each. A variety of means to evaluate student performance should be used and grading criteria should conform to the grading system in the catalog.>>

**Student Grade Appeals:** Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

## **Tentative Schedule**

---

See attached spreadsheet

## **Additional Information**

---

None

Wayland Baptist University  
ACCT 5310 Forensic Accounting  
Tentative Schedule for Fall 2024 Term 2

<u>Week</u>	<u>Chapter</u>	<u>Title</u>	<u>Pre &amp; Post Quizzes</u>	<u>Exams</u>	<u>Due Date</u>
Week 1	Chapter 1	The Nature of Fraud	yes		10/18/2025
	Chapter 2	Who Commits Fraud and Why they Commit it	yes		10/18/2025
	Chapter 3	Fighting Fraud: An Overview	yes		10/18/2025
Week 2	Chapter 4	Preventing Fraud	yes		10/25/2025
	Chapter 5	Recognizing the Symptoms of Fraud	yes		10/25/2025
				Exam # 1 Chapters 1 to 5	10/25/2025
Week 3	Chapter 6	Data-Driven Fraud Detection	yes		11/1/2025
	Chapter 7	Investigating Theft Acts	yes		11/1/2025
	Chapter 8	Investigating Concealment	yes		11/1/2025
Week 4	Chapter 9	Conversion Investigation Methods	yes		11/8/2025
	Chapter 10	Inquiry Methods and Fraud Reports	yes		11/8/2025
				Exam # 2 Chapters 6 to 10	11/8/2025
Week 5	Chapter 11	Financial Statement Fraud	yes		11/15/2025
	Chapter 12	Revenue and Inventory Related Financial Statement Frauds	yes		11/15/2025
					11/15/2025
Week 6	Chapter 13	Liability, Asset and Inadequate Disclosure Frauds	yes		11/22/2025
	Chapter 14	Fraud Against Organizations	yes		11/22/2025
				Exam # 3 Chapters 11 to 14	11/22/2025
Week 7	Chapter 15	Consumer Fraud	yes		12/6/2025
	Chapter 16	Bankruptcy, Divorce and Tax Fraud	yes		12/6/2025
Week 8	Chapter 17	Cyber Fraud	yes		12/13/2025
	Chapter 18	Legal Follow-up	yes		12/13/2025
				Exam # 4 Chapters 15 to 18	12/13/2025