



**WAYLAND BAPTIST UNIVERSITY
VIRTUAL CAMPUS
SCHOOL OF BUSINESS**

SYLLABUS

1. 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.
2. Course: Name – **ACCT 3310 – VC01**, Fraud Prevention
3. Term: Spring 2014
4. Instructor: Ms. Rashon Elaina Gilbert Steele, MPA-Accounting
5. Office Phone and Wayland Email Address: 210-267-1086/618-791-4240; rashon.gilbert-steele@wayland.wbu.edu
6. Office Hours, Building, and Location: 24/7 Virtual Blackboard
7. Class Meeting Time and Location: 24/7 Virtual Blackboard
8. Catalog Description: Forensic accounting and fraud examination is 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. Identify common fraud schemes and scams. Review, detect and investigate possible financial statement fraud.
9. Prerequisites: ACCT 2306

10. Required Textbook and Resources:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#	REVIEW
Fraud Examination	Albrecht	4th	2012	Cengage Learning	0538470844	Spring 14

11. Optional Materials: None
12. Course Outcome Competencies: Upon completion of Auditing, the student will be able to:
 - Understand the growing significance of fraud in accounting;
 - Understand methods and processes used to identify, detect, investigate, and prevent financial fraud;
 - Explore the use of technology in committing and preventing fraud;
 - Understand some of the legal options available to victims of fraud and resolution of damages;
13. Attendance Requirements: Students must be active on the discussion board weekly. Any student missing 25% of the 11 weekly postings will receive a grade of F in the course. Three occurrences of late assignments may count as one absence. **Students are highly encouraged to read their student handbook concerning attendance.**
14. 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 Coordinator of Counseling Services serves as the coordinator of students with a disability and should be contacted concerning accommodation requests at (806) 291- 3765. Documentation of a disability must accompany any request for accommodations.”

15. Course Requirements and Grading Criteria:

Weekly Posted Discussion & Student Response	100 pts (15% of grade)	Due Weekly Saturday Midnight CDT
Assignment: Intro to Fraud	25 pts (4% of grade)	Due Week 2 Saturday Midnight CDT
Assignment: Fraud Prev/Detect	25 pts (4% of grade)	Due Week 3 Saturday Midnight CDT
Exam – On-Line (Not Proctored), Chapters 1-6	100 pts (15% of grade)	Due Week 4 Saturday Midnight CDT
Assignment: Fraud Investigation	25 pts (4% of grade)	Due Week 5 Saturday Midnight CDT
Exam – On-Line (Not Proctored), Chapters 7-10	100 pts (15% of grade)	Due Week 6 Saturday Midnight CDT
Assignment: Management Fraud	25 pts (4% of grade)	Due Week 7 Saturday Midnight CDT
Exam – On-Line (Not Proctored), Chapters 11-13	100 pts (15% of grade)	Due Week 8 Saturday Midnight CDT
Assignment: Other Types of Fraud	25 pts (4% of grade)	Due Week 9 Saturday Midnight CDT
Assignment: Resolution of Fraud	25 pts (4% of grade)	Due Week 10 Saturday Midnight CDT
Exam – On-Line (Not Proctored), Chapters 14-18	100 pts (15% of grade)	Due Week 11 Saturday Midnight CDT

Weekly responses will consist of cases, debates, activities or discussion questions.

Assignments may consist of chapter questions (essay, T/F, multiple choice) or as determined by instructor

Grading is in accordance with university policy: A=90-100; B=80-89; C=70-79; D=60-69; F=below 60

16. Tentative Schedule: (Calendar, Topics, Assignments)

Week 1 – Introductions, Chapter 1

Week 2 – Chapters 2, 3

Week 3 – Chapter 4, 5, 6

Week 4 – Exam (Chapters 1-6)

Week 5 – Chapters 7, 8, 9, 10

Week 6 – Exam (Chapters 7-10)

Week 7 – Chapters 11, 12, 13

Week 8 – Exam (Chapters 11-13)

Week 9 – Chapters 14, 15, 16, 17

Week 10 – Chapters 18

Week 11 – Exam (Chapters 14-18)

17. Additional information as desired by the faculty member.

Exams are NOT PROCTORED. They will be online and may be password protected. All quizzes and the final exam are due by the end of their respective weeks on Saturday at midnight.