



WAYLAND BAPTIST UNIVERSITY  
PLAINVIEW 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: Winter 2017
4. Instructor: Dr. George L. Valentine
5. Office Phone Number and WBU Email Address:  
806-291-1025 office, 830-220-0890 Cell, [valentineg@wbu.edu](mailto:valentineg@wbu.edu)
6. Office Hours, Building, and Location: Call between 10:00AM and 8:00 PM CST
7. Class Meeting Time and Location: **Blackboard Virtually**
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:

<b>BOOK</b>	<b>AUTHOR</b>	<b>ED</b>	<b>YEAR</b>	<b>PUBLISHER</b>	<b>ISBN#</b>	<b>REVIEW</b>
<a href="#">Fraud Examination</a>	Albrecht	5th	2016	Cengage Learning	9781305079144	Spring 17

11. Optional Materials:
12. Course Outcome Competencies:
  - 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: None
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:

Specific requirements of the course including the criteria utilized to assess student achievement of outcome competencies, and the weight of each. A variety of means to evaluate student performance should be used and grading criteria should conform with the grading system contained in the latest WBU Academic Catalog. An example of assessment criteria and weights might include:

### **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.

### **CASE ANALYSIS:**

There will be weekly cases that will be assigned and discussed on blackboard. Your grade will be determined in your analysis and responses to other student's analysis.

### **QUIZZES:**

There will be several unannounced quizzes throughout the seminar. 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 (3)	64%
2. Quizzes	15%
4. Case Analysis	10%
3. Discussion Board	<u>11%</u>
	<u>100%</u>

University grading system:

A = 90 - 100    B = 80 – 89    C = 70 – 79    D = 60 – 69    F = < 60

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 Executive Vice President/Provost 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.

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

See attached

17. Additional information as desired by the faculty member.

- a. My goal is for each of you to satisfactorily complete the course. This will take a concentrated effort by each of us. Please see me early if anything occurs that might jeopardize reaching this goal. We can usually work out a solution.
- b. May God bless each of you!

Wayland Baptist University  
Acct 3310 Fraud Prevention  
Tentative Schedule Winter 2017

<u>Week</u>	<u>Chapter</u>	<u>Due Date</u>
Week 1	1 2	11/18/2017
Week 2	3 4	12/2/2017
Week 3	5 6	12/9/2017
	<b>Exam # 1</b>	12/16/2017
Week 4	7 8	12/16/2017
Week 5	9 10	1/6/2018
Week 6	11 12	1/13/2018
	<b>Exam # 2</b>	1/20/2018
Week 7	13 14	1/20/2018
Week 8	15	1/27/2018
Week 9	16	2/3/2018
Week 10	17	2/10/2018
Week 11	18	2/17/2018
	<b>Exam # 3</b>	2/17/2018