



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: **ACCT 5310**– 01, Forensic Accounting
3. Term: Winter 2017
4. Instructor: Dr. George L. Valentine
5. Office Phone and Wayland Email Address:
Email valentineg@wbu.edu Cell 830-220-0890
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 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.
9. Prerequisites: ACCT 2306 or consent of school.
10. Required Textbook and Resources:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#	REVIEW
Fraud Examination	Albrecht	5 th	2016	Cengage Learning	9781305079144	Spring 17

11. Required Materials: Calculator
12. Course Outcome Competencies:
 - Develop, present, and defend a process of controls to prevent and detect fraud in an organization.
 - Analyze the effects of the Sarbanes-Oxley Act's impact and the Securities and Exchange Commission's mandate to the Public Company Accounting Oversight Board.
 - Compare a company's internal control weaknesses with effective internal control practices.
 - Explain how creating an effective organization can minimize fraud; analyze proactive fraud auditing procedures.
 - Evaluate deductive fraud detection methods; analytical anomalies, lifestyle changes, behavior symptoms, and financial statements analysis within case analysis.
 - 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 rank order system of methods to detect each of the following fraud schemes; financial statements, revenue, inventory, overstated assets, understated liabilities, and inadequate disclosure.

- Develop a rank order system to detect each of the following fraud schemes; larceny, skimming, fraudulent disbursements, kickbacks, bid-rigging, and extortion.
- Investigate and report on the methods used to conceal and transfer funds during bankruptcy and divorce situations.
- 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.

13. Attendance Requirements: The University expects students to attend each class session. A minimum attendance criterion of 75% is established for this course. Higher attendance will be rewarded (1 bonus point for each 5% above 75%). lower than 75% is not acceptable and students must discuss alternatives with the instructor if that unlikely circumstance develops.

14. Disability Statement: 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 quizzes. A few quiz grades may be dropped in the final grade calculation.

RESEARCH PAPER:

There will be one research paper on a fraud accounting or a related topic. The projects will require 15 to 20 pages of typed, double spaced answers. An ability to communicate effectively will affect the grade. The AICPA's six characteristics of effective writing are: (1) cogent organization, (2) conciseness, (3) clarity, (4) use of standard English, (5) responsiveness, and (6) appropriateness for the reader. The research paper topic must be approved by the instructor prior to starting the paper.

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)	48%
2. Quizzes	10%
3. Case Analysis	10%
4. Research Paper	15%
3. Discussion Board	<u>17%</u>
	<u>100%</u>

University grading system:

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

16. Tentative Schedule: (Calendar, Topics, Assignments)
See attached file

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. My God bless each of you!

Wayland Baptist University
Acct 5310 Forensic Accounting
Tentative Schedule Winter 2017

Week	Chapter	Due Date
Week 1	1 2	11/18/2017
Week 2	3 4	12/2/2017
Week 3	5 6	12/9/2017
	Exam # 1	12/16/2017
Week 4	7 8	12/16/2017
Week 5	9 10	1/6/2018
Week 6	11 12	1/13/2018
	Exam # 2	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
Research Paper Due		2/10/2018
Week 11	18 Exam # 3	2/17/2018 2/17/2018