

ACCT 7235: Fraud Auditing & Forensic Accounting

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Spring 2009
 Room: 3106 A Patrick Taylor
 Off. Hrs: MW 3:00 – 3:30pm
 M 5:00 – 6:00pm
 Class Time: M 6:00 – 9:00pm

PERIOD	DATE	CHAPTER	TOPIC	ASSIGNMENT
1	1-12	01	Overview/ Introduction	P: 1-31, 41-48
2	1-19		Martin Luther King, Jr. Holiday	
3	1-26	02	Forensic Accounting	P: 1-22, 32, 33, 36, 38-40
4	2-2	03	Fraudulent Financial Statements	P: 1-34
5	2-9	04	Detecting Fraud	P: 1-46, 59-76
6	2-16	05	Employee Fraud/ Contract/ Procurement Fraud;	P: 1-79
	2-23		<i>Mardi Gras</i>	
7	3-2	06	Risk Assessment/ SAS # 99/ Indirect Methods	P: 1-61
8	3-9		<i>Examination</i>	
9	3-16	08	Litigation Services	P: 1-37, 52-56, 65
10	3-23	09/13	Evidence Mgt./ Electronic Detection	P: 1-48
11	3-30	10/11/12	Damages	
	4-6		<i>Spring Break</i>	
12	4-13	17	Valuation	TV episode due
13	4-20		Interviewing	
14	4-27		Mock Trial	
15			<i>Final Exam as Scheduled</i> (including Big R Exam)	

Required: *Forensic and Investigative Accounting*, 3rd edition, Commerce Clearing House.

Trap Doors and Trojan Horses, Thomas Horton & Daughters.

or

The Big R, 2nd edition (Crumbley), Carolina Academic Press.

Objective of the course is to cover some of the areas of forensic accounting, including fraud, litigation support, damages, valuation, and accounting malpractice.

FOUR KEYS TO A GOOD GRADE:	• DO YOUR HOMEWORK!
	• ATTEND CLASS! BRING BOOK TO CLASS!
	• STUDY. DO NOT GET BEHIND!
	• STUDY THE BOOK EXAMPLES

- You are expected to do the assigned homework for each class.
- Preferably a student should work all of the assigned homework problems. However, at a minimum, a person whose last name begins with 'A-M' should do the even numbered problems and a person with a last name beginning with 'N-Z' should prepare the odd numbered problems.
- Students shall select at least 3 student communicators who will provide suggestions and input (e.g., pace of course, unclear topics, etc) to the instructor each week.
- Below you see 6 lines. Add 5 lines to get 9.

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- Forensic Accounting (FA) requires imagination.
- Use your imagination during this semester.
- To be a good accountant, you must be a good detective.
- Your instructor encourages questions and discussion from you.
- FA is extremely complex and difficult. **You will need to study!** Three hours for each hour in the classroom.
- **Please turn off cell phones and no cell phones during exams.**
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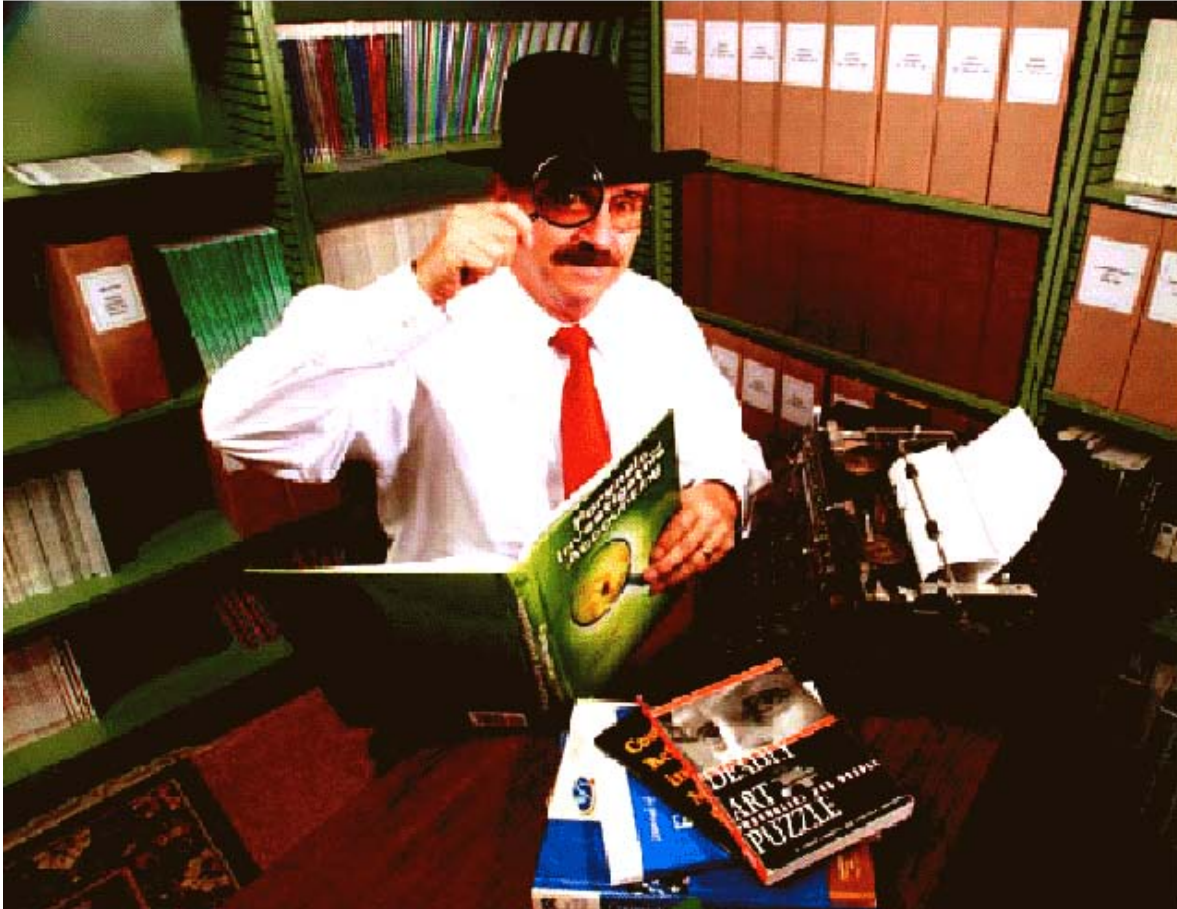
Grading Points are allocated as follows:

Assignments			
Exams	2 @ 200 points each	400 points	72%
Fraud/ Crime TV Series Project	60	60 points	10%
Big R Exam	50	50 points	9%
Mock trial (4-27)	50	50 points	9%
		560 points	100.0%

Here is what I expect from students:

- You will treat everyone in the class, including the professor, with the respect due to all human beings.
- You will attend every class, bring your textbook, give your full attention to the material, and conduct yourself in the appropriate manner.
- You will agree to do the work outlined in the syllabus on time.
- You will acknowledge that previous academic preparation (e.g., writing skills) will affect your performance in this course.
- You will acknowledge that your perception of effort, by itself is not enough to justify a distinguished grade.

- You will not plagiarize or otherwise steal the work of others.
- You will not make excuses for your failure to do what you ought.
- You will accept the consequences -- good and bad -- of your actions.



You will receive two grades this semester: an official grade and the grade you really deserve. This second grade should help you obtain information about your work ethic and how successful you will be in life.

You must give me a self-addressed envelope in which I will mail to you both grades. If I do not receive a self-addressed envelope, the grade you really deserve become your official grade.