



## SYLLABUS

**ACCT 564 – 81E (22285)  
PRACTICUM IN FORENSIC ACCOUNTING  
SPRING 2014**

### **COURSE INFORMATION**

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<b>Instructor:</b>	Christopher Meadors, JD, CPA, CFF <i>Assistant Professor, Department of Accounting</i>
<b>Lecture Time(s):</b>	Thursday, 6:15 pm – 8:50 pm
<b>Location:</b>	The University Center at Dallas (“UCD”) 1901 Main Street, Dallas, TX 75201 Room: TBA (will be posted at the UCD)
<b>Office:</b>	<i>Main Campus:</i> Dept. of Accounting, Room 253 <i>UCD:</i> Accounting Offices 3 <sup>rd</sup> Floor
<b>Office Hours:</b>	<i>Main Campus:</i> Mondays, 3 pm – 6 pm <i>UCD:</i> Thursdays, 5 pm – 6 pm <i>Also by Appointment.</i>
<b>Contact:</b>	<a href="mailto:Christopher.Meadors@tamuc.edu">Christopher.Meadors@tamuc.edu</a> <i>(Note: you must include “ACCT 564” in the Subject line)</i>

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#### ***Course Description:***

Students must solve possible or alleged financial improprieties in both civil and criminal environments using structured cases. Students will respond to situations presented by the instructor. Students will simulate evidence and discovery gathering, obtaining and serving subpoenas, data analysis, interviewing, prosecution, and related activities.

#### ***Course Embedded Assessment Objectives:***

Your achievement level for each objective will be measured by your success in completing assignments regarding the following key objectives:

- Identify the relevant statutes, laws, regulations and codes applicable to forensic practitioners.
- Demonstrate methods for gathering, analyzing, documenting and presenting relevant evidence.
- Apply technical accounting and finance knowledge to understand, investigate and resolve allegations of wrongdoing.

#### ***Textbooks and Materials:***

Required Textbook(s):

*None: This course does not have a required textbook. This course will primarily be driven by lectures, exercises, cases, and research.*

Optional Reference(s):

*Fraud Examiners' Manual*, Austin, TX ACFE, 2012

Consideration of Fraud in the Financial Statement Audit, SAS 99 (AU 316)

**Attendance/Participation:** Students are expected to attend classes and to be engaged in discussions. Your participation in class discussions is expected and is counted towards your final grade. In addition – as a web enhanced class, I will post articles or questions for comment on the eCollege space. You are encouraged to participate in the online discussions.

**eCollege:** This is a web-enhanced course utilizing eCollege. As such, student grades, important announcements related to the class as well as discussions of course material will be available on the eCollege class space. You may e-mail me or any student in the class by utilizing the e-mail feature in eCollege. Documents will be made available in eCollege. If you have not already done so, please complete the student tutorial on using eCollege.

**Evaluation:**

In general, the following grading schedules will apply for this course:

Grade Scale				Assessments		
100 - 90%	=	A	(superior)	Participation	=	10
89 - 80%	=	B	(above average)	Exercises (10 pts each)	=	70
79 - 70%	=	C	(average)	Cases (2 x 25 pts)		50
69 - 60%	=	D	(below average)	Research Paper		20
≤ 59%	=	F	(failing)	Total Points	=	150

**Exercises:**

You will be assigned a series of exercises which are designed to expose you to some of the relevant skills in forensics. These exercises will vary and each will be worth 10 points.

**Cases:**

I will periodically assign cases based on the material being covered in class. These cases will be completed as a group (yes, I'm aware this is an online class). These cases will vary, but will all require you to perform some analysis of a given set of facts and

summarize your conclusions. The exact due dates and requirements for each case will be further discussed in class and posted on eCollege. Groups will be assigned by me after the first day of meeting.

### ***Research Paper/Case Analysis***

Each of you will be responsible for researching and preparing a research paper/case analysis. This assignment will be discussed further in clasws

### ***Participation/Discussion:***

Your participation grade will be based on your contributions to class discussions throughout the semester.

### ***Ethics:***

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

*“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.”* (See Student’s Guide Handbook, Policies and Procedures, Conduct).

By way of clarity, I am fully aware that in this information age, solutions, answers, research papers, and previous versions of class materials are easily available to you. However, this class is not intended as an exercise in simply locating and referencing other people’s work. I encourage you to exchange ideas or discuss problems in order to reach a conclusion, but you are expected to demonstrate an appropriate level of mastery of the material on your own. Any assignments which bare too close a resemblance to materials previously submitted or available elsewhere will not receive credit.

### ***Students with Disabilities:***

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

**Office of Student Disability Resources and Services**  
**Texas A&M University-Commerce**  
**Gee Library, Room 132**

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

[StudentDisabilityServices@tamu-commerce.edu](mailto:StudentDisabilityServices@tamu-commerce.edu)

***Technical Problems/Questions:***

**eCollege:** You may e-mail me or any student in the class by utilizing the e-mail feature in eCollege. Documents will be made available in eCollege. If you have not already done so, please complete the student tutorial on using eCollege.

Newer versions of Explorer block pop-ups. You should disable the pop-up blocker to the online learning sites to avoid this problem. To temporarily turn it off or disable it for a specific web site, go to tools and then pop-up blocker and select the off or pop-up blocker settings. The off selection temporarily turns it off until the browser is closed and the settings selection lets you permanently allow a specific web site to use pop-ups.

Personal computer problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, Office Services such as Kinko's, an Internet cafe, or a bookstore such as Barnes & Noble, etc.

Technical assistance is available 24 hours a day/ 7 days a week. If you have questions related to eCollege, A&M-Commerce's online course management system, click on "TECHNICAL SUPPORT" on the left side of your course screen. An email box will appear. Fill out this technical support form, click submit, and your questions will be forwarded to the technical support staff. A resolution will be sent to you from the technical support staff via email. If at any time you experience technical problems (e.g., you can't log in to the course, you can't see certain material, etc.) please contact the eCollege HelpDesk, available 24 hours a day, seven days a week. The HelpDesk can be reached by sending an email to [helpdesk@online.tamuc.org](mailto:helpdesk@online.tamuc.org) or by calling 866-656-5511. Additionally, you can click on the "Help" button located at the top of each page for more information.

***Dropping or Withdrawals:***

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

*NOTE: This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the Professor.*



**COURSE RUBRIC: ACCT 564 Practicum in Forensics**

<b>Criteria (Course Objectives)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
Identify the relevant statues, laws, regulations and codes applicable to forensic practitioners.	Student is unable to identify the relevant statues, laws, regulations and codes.	Student can identify some the relevant statues, laws, regulations and codes.	Student can identify many the relevant statues, laws, regulations and codes.	Student can identify most the relevant statues, laws, regulations and codes.
Demonstrate methods for gathering, analyzing, documenting and presenting relevant evidence.	Student is unable to demonstrate these methods.	Student is able to demonstrate some of the methods.	Student is able to demonstrate most of the methods.	Student is able to demonstrate all the methods.
Apply technical accounting and finance knowledge to understand, investigate and resolve allegations of wrongdoing	Student is unable to apply this knowledge.	Student is sometimes able to apply this knowledge.	Student is frequently able to apply this knowledge.	Student is consistently able to apply this knowledge.

## ACCT 563 - RUBRIC FOR DELIVERABLES

	Exemplary	Good	Satisfactory	Needs Improvement	Unacceptable	N/A
	4	3	2	1	0	
<b>1. Content:</b>						
• Topic clearly identified						
• Subject is adequately detailed						
• Information is accurate						
• Ideas are thoroughly developed						
• Discussion/presentation is concise						
<b>Total Content</b>						
<b>2. Organization:</b>						
• Discussion/presentation is coherent						
• Ideas are well developed						
• Points are justified by supporting data						
• Transition between ideas is effective						
<b>Total Organization</b>						
<b>3. Analysis:</b>						
• Purpose is clearly stated						
• Assumptions are identified						
• Evidence is sufficient, necessary and accurate						
• Analysis is logical, internally consistent,						

and fully developed						
<ul style="list-style-type: none"> <li>• Evaluation of information leads to appropriate conclusions or recommendations</li> </ul>						
<b>Total Analysis</b>						
<b>4. Speaking/Presentations:</b>						
<ul style="list-style-type: none"> <li>• Delivery is natural, confident</li> </ul>						
<ul style="list-style-type: none"> <li>• Eye contact, smooth gestures, volume, facial features, expressions and pace indicate confidence</li> </ul>						
<ul style="list-style-type: none"> <li>• Filler words are not distracting</li> </ul>						
<ul style="list-style-type: none"> <li>• Clear articulation and pronunciation are used</li> </ul>						
<ul style="list-style-type: none"> <li>• Students know material well, they did not overuse notes</li> </ul>						
<ul style="list-style-type: none"> <li>• Language is appropriate</li> </ul>						
<ul style="list-style-type: none"> <li>• The presenters keep the audience engaged</li> </ul>						
<ul style="list-style-type: none"> <li>• Presenters respond to audience questions effectively</li> </ul>						
<b>Total Speaking/Presentation</b>						
<b>5. Technology:</b>						
<ul style="list-style-type: none"> <li>• Topic of slide is clear</li> </ul>						
<ul style="list-style-type: none"> <li>• Information on the slide is accurate</li> </ul>						
<ul style="list-style-type: none"> <li>• Slides are attractive and easy to read</li> </ul>						
<ul style="list-style-type: none"> <li>• The slides are mechanically correct-capitalization, punctuation and spelling</li> </ul>						
<ul style="list-style-type: none"> <li>• Slides are neat and presentable</li> </ul>						



<b>Total Technology</b>						
<b>6. Disciplinary Characteristics</b>						
• Word choice is appropriate to the discipline						
• Vocabulary shows understanding						
• The speaker(s) is(are) thinking like (a) business person(s)						
• The speaker(s) is(are) demonstrating knowledge of the field						
<b>Total Disciplinary Characteristics</b>						
<b>Total Deliverable</b>						