

**Accounting 562 01W**  
**Forensic and Investigative Accounting**  
**Summer II 2014**  
**Instructor: Dr. Gordon Heslop**

**Class Hours:** Online Course

**Office Hours:** Online Course

**Class meeting dates:** July 7th–August 7th

**Text:** Case Studies in Forensic Accounting and Fraud Auditing, 1<sup>st</sup> ed., Crumbley, CCH, ISBN 978-0-8080-3644-9 and

Forensic and Investigative Accounting, 6<sup>th</sup> ed., Crumbley, Heitger and Smith, CCH, ISBN 978-0-8080-3487-2

**OR:** Forensic and Investigative Accounting Bundle, Crumbley, CCH, ISBN: 978-0-8080-3791-0

**Course Description:** This course covers important topics associated with modern forensic and investigative accounting. Topics include fraud auditing, litigation support, valuation, cybercrime, and other key forensic topics. The objectives include understanding the principles and practices used by public accountants, internal auditors, and others to examine financial and related information.

**Course Embedded Assessment Objectives:** Your achievement level for each objective will be measured by your success in completing assignments related to the following key objectives.

- Describe types of financial fraud schemes and risk.
- Identify the rules of evidence and civil procedure as they relate to successful forensic and expert testimony.
- Apply methods to determine commercial or economic damages.

**Grading Policy**

Course grades will be based upon a final exam (100 points), five quizzes (20 points each for the best 5 out of 6 quizzes), a paper (100 points), case presentation (50 points) and participation (50 points). Grades for the course will be determined by converting each student's points out of a possible 400 into a percentage and then applying the following ranges:

<b>Range</b>	<b>Grade</b>
90-100	A
80-89	B
70-79	C
60-69	D
Below 60	F

The above point spreads are guaranteed grades. In other words, if you score in a particular range you are guaranteed at least that grade. The instructor reserves the right to lower the range for a particular grade, at his discretion. **Cheating will not be tolerated. Anyone caught cheating will receive zero on that exam or quiz and will be subject to academic sanction.**

**Examinations:**

The exams will be taken online.

**Quizzes:**

The quizzes will be taken online.

**Class Live Pro:**

This course will make use of Class Live Pro. During the first week of class information will be sent out regarding these sessions. You are required to either log in to the session or to watch it at a later time of your choosing in the archives.

**Academic Honesty Policy:**

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be sent to you and you must sign and return it to the dropbox.

**ADA Policy:** Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: <http://www.tamu-commerce.edu/deanstudents/sdrs/>

**TOPICS AND ASSIGNMENTS**

Chapter 1: Introduction to Forensic and Investigative Accounting	7/8
Chapter 2: Forensic Accounting Education, Institutions, and Specialties Case 1	7/8
Chapter 3: Fraudulent Financial Reporting	7/10
Chapter 4: Detecting Fraud in Financial Reporting Cases 2, 8	7/10
<b>Quiz #1 Chapters 1-3</b>	<b>Available 7/11-7/14</b>
Chapter 5: Employee Fraud: The Misappropriation of Assets	7/15
Chapter 6: Indirect Methods of Reconstructing Income Case 12	7/15

Chapter 7: Money Laundering and Transnational Financial Flows	7/17
Chapter 8: Litigation Services Provided by Accountants Cases 13, 14	7/17
<b>Quiz #2 Chapters 4-5</b>	<b>Available 7/18-7/20</b>
<b>Quiz #3 Chapters 6-8</b>	<b>Available 7/18-7/20</b>
Chapter 9: Proper Evidence Management	7/22
Chapter 10: Commercial Damages Case 17	7/22
Chapter 11: Litigation Support in Special Situations	7/24
Chapter 12: Computing Economic Damages Cases 18, 19	7/24
<b>Quiz #4 Chapters 9-10</b>	<b>Available 7/25-7/27</b>
<b>Quiz #5 Chapters 11-12</b>	<b>Available 7/25-7/27</b>
<b>Drop Date</b>	<b>7/28</b>
Chapter 13: Investigation of Electronic Data: A Brief Introduction	7/29
Chapter 14: Digital Forensic Analysis Case 20	7/29
Chapter 15: Cybercrime Management: Legal Issues	7/31
Chapter 16: Cybercrime Loss Valuations Cases 23, 25	7/31
<b>Quiz #6 Chapters 13-15</b>	<b>Available 8/1-8/3</b>
<b>Withdrawal Date</b>	<b>8/3</b>
<b>Paper Due</b>	<b>8/4</b>
Chapter 17: Business Valuations	8/5
Chapter 18: Forensic Accounting in Action	8/5
<b>Final Exam</b>	<b>Available 8/6-8/7</b>

Bibliography: None

**Course Issues:** Any student concerns relating to scores and grades **MUST** first be sent to the instructor, and a reasonable time – one week – be allowed for a response. If after receiving a response, the student is not satisfied, then, and only then, should the student address the issue with the Department Head. The same procedure should apply up the chain of responsibility.

***NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR. IT IS NOT ANTICIPATED THAT THERE WILL BE ANY SUBSTANTITIVE CHANGES.***

***Course Rubric***

<b>Criteria (Course Objectives)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
Describe types of financial fraud risks and schemes.	Student is unable to describe fraud risks and schemes.	Student can describe some fraud risks and schemes.	Student can describe many fraud risks and schemes.	Student can describe most fraud risks and schemes.
Identify the rules of evidence and civil procedure as they relate to successful forensic and expert testimony.	Student is unable to identify these rules.	Student is able to identify some of the rules.	Student is able to identify most of the rules.	Student is able to identify all of the rules.
Apply methods available to determine commercial or economic damages.	Student is unable to apply these methods.	Student is sometimes able to apply these methods.	Student is frequently able to apply these methods.	Student is consistently able to apply these methods.

## Paper

You are required to write a paper on an assigned subject that will be covered in this class. You will need to research for more information than what is included in your assigned textbook. You are required to use APA style for the paper. A rubric follows that details how the instructor will grade the paper. There are a possible 100 points for the paper: 25% of the total grade.

Content of Paper				
	Excellent	Competent	Satisfactory	Inadequate
The focus was clear				
Organization is easy to follow				
Sentence form is appropriate				
Punctuation, grammar, spelling, are correct				
Information given is correct and well documented				
Citations used to support evidence				
APA style				
Analysis and interpretation				
Strong understanding of the principle				
Received on due date in a professional format (such as use of MSWord)				

Grading Scale: Each competency is worth 10 points. The grading scale:

Excellent – 10 points

Competent- 9-8 points

Satisfactory - 7 points

Inadequate - Below 7 points

***Quizzes and Exams:***

All quizzes and exams will be graded according to the following rubric.

Quizzes and exams				
	Excellent	Competent	Satisfactory	Unsatisfactory
Adequately Prepared				
Support method of achieving solution				
Demonstrate understanding of concepts				
Effective analysis				

**Grade Scale:**

Excellent – 90% of available points

Competent – 80% of available points

Satisfactory -70% of available points

Unsatisfactory – 69% and below of available points