



## **SYLLABUS**

**ACCT 563 – 81D (80951)**

**ADVANCED FORENSICS**

**FALL 2014 (Aug 25 – Dec 12, 2014)**

### **COURSE INFORMATION**

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<b>Instructor:</b>	Christopher Meadors, JD, CPA, CFF <i>Assistant Professor, Department of Accounting</i>
<b>Location:</b>	University Center of Dallas (UCD), Room 307
<b>Lecture Time(s):</b>	Saturday, 12 pm – 2:50 pm
<b>Office:</b>	<i>Main Campus: Dept. of Accounting UCD: Accounting Offices 3<sup>rd</sup> Floor</i>
<b>Office Hours:</b>	<i>Main Campus: TBD UCD: Saturday, 11 am – 12 pm Also by Appointment.</i>
<b>Contact:</b>	Christopher.Meadors@tamuc.edu_or prof_meadors@empirecentral.com <i>(Note: you must include “ACCT 563” in the Subject line)</i>

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

This course will cover advanced topics in forensic and investigative accounting. Topics include fraud investigations in both civil and criminal contexts, advanced techniques and tools for fraud prevention and detection, and principals of anti-fraud consulting.

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

Required Textbook:

***IDEA V.9 Workbook*** (Workbook includes a student copy of the IDEA Software). The book is available at:

<http://www.audimation.com/publications-workbooks/idea-v9-workbook/b-9iwb/>

I will provide you a student discount code on the eCollege website. We won't be using this book for a few weeks, so you have time to get it.

Recommended Texts:

1. Any current text on Intermediate Accounting (as a reference).
2. American Psychological Association (APA). (2009) *Publication Manual of the American Psychological Association (6th ed.)*. Washington, D.C.: Author.

(ISBN: 1-4338-0562-6). Or go to the Purdue Online Writing lab (OWL) at <http://owl.english.purdue.edu/owl/section/2/10/>

**Course Embedded Assessment Objectives:**

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

- Apply tools for detecting fraud and other financial crimes.
- Demonstrate an understanding of investigative process from engagement to conclusion.
- Apply various methods of reconstructing income.

**STUDENT EVALUATION**

**Evaluation:**

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

Grade Scale			
	Percentage	Points	
<b>A</b>	100 - 90%	90 - 100	(superior)
<b>B</b>	89 - 80%	80 - 89	(above average)
<b>C</b>	79 - 70%	70 - 79	(average)
<b>D</b>	69 - 60%	60 - 69	(below average)
<b>F</b>	≤ 59%	0 - 59	(failing)

Assignment		
	Percentage	Points
Participation /Attendance	10%	100
Exercises	60%	600
Case	10%	100
Final Exam	20%	200
<b>TOTAL</b>	<b>100%</b>	<b>1000 Points</b>

**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.

**Exercises:**

I will be assigning exercises related to the material being covered in class. The format and requirements will vary but will generally require you use the skills learned in class to identify relevant information, perform some analysis of a given set of facts and/or summarize your conclusions. Some of these assignments will come from the IDEA Workbook.

**Case Analysis:**

You are required to complete a Case during the semester. This problem will require you to identify relevant facts, perform an analysis, and present your findings in a final report. The case will be discussed more at the beginning of class.

**Final Examination:**

Students will take a cumulative final examination covering the material covered in this course. This exam will be discussed further in class.

**Other Assignments:** I will be periodically assigning articles (either posted or linked online), film clips or other materials related to our subject. You should treat these materials as though they are assigned or presented in class. The exact assignments will be listed in each week.

**COMMUNICATIONS**

***Email:***

Emails are the best way to contact me, and please INCLUDE THE COUSE NUMBER IN THE SUBJECT LINE. I am swamped with email generally and I am also bombarded by spam. To try and cut down on these – I have a filter on my inbox. This filter is intended to allow important and/or legitimate class related email through – but it sometimes inadvertently eliminates student e-mails.

If you send an e-mail to me give me at least 72 hours (during the workweek) to respond. If you do not get a response then send again. I will not be offended if you “remind me” or alert me that have not responded to your email.

### ***Office Hours/Communication***

I will typically be in my office before class days and I am also available by appointment. However, I participate in various school committees and activities – so I recommend you make an appointment, or at least check with me, before making the drive out.

## **POLICIES**

### ***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 previously versions of class materials are easily available to you. However, this class is not 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 are expected to generate original and new assignments for this class. Students are prohibited from submitting work that they have previously submitted (or will submit) for another class, or in a previous semester.

## **STUDENT RESOURCES**

### **Library Database Assistance:**

The library offers a web-based access. You can access this site at the following address: <http://www.tamuc.edu/library/>

Please take a look – you can access these resources and learn about using basic search skills, selecting the best databases for your needs, and accessing the databases both on-campus and off-campus.

If you have any questions or would like to offer some feedback, please contact:

Sarah Northam <Or another reference librarian>

Interim Head of Reference, Gee Library

Phone: 903/886-5714

Email: [Sarah.Northam@tamuc.edu](mailto:Sarah.Northam@tamuc.edu)

### ***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@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)

### ***Technical Problems/Questions:***

**eCollege: I AM NOT TECHNICAL SUPPORT!** 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.

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.

***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. It is not anticipated that there will be any substantive changes.*

**COURSE NUMBER & TITLE: ACCT 563 Advanced Forensics**

<b>Criteria (Course Objectives)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
Apply tools for detecting fraud and other financial crimes.	Student is unable to apply these tools.	Student is able to apply some tools.	Student is able to frequently apply the tools.	Student is able to consistently apply the tools.
Demonstrate an understanding of investigative process from engagement to conclusion.	Student is unable to demonstrate an understanding of the investigative process.	Student is able to demonstrate some understanding of the investigative process.	Student is able to demonstrate an understanding of most of the process.	Student is able to demonstrate an understanding of all the investigative process.
Apply various methods of reconstructing income.	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.