

Accounting 563 81 E (80762) Advanced Forensic Accounting Wilson
Texas A and M University - Commerce
Fall, 2015 (August 31 to December 18, 2015)

Our class meets at UCD on Thursdays from 6:15 to 8:55 pm

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Office Hours: 5 to 6 pm on Tuesday and Wednesday (BA 123), and
and Thursday (UCD 203), and by appointment

Please call, email, or visit, with questions, comments, or concerns

Welcome to ACCT 563, Advanced Forensic Accounting, a study of civil and criminal fraud investigation, tools and techniques to prevent and detect fraud, and duties and obligations of accountants providing consulting or expert witness services. We will pay special attention to questions likely to be asked on professional examinations.

Prerequisites for our class are ACCT 562.

The textbook for our class is the 6th edition of forensic and Investigative accounting, by Crumbley, Heitger, and Smith, published by Commerce Clearing House, ISBN 978-0808034872. Other useful material is posted on our eCollege page.

Final grades will be determined by four equally weighted factors: (1) your total homework grade; (2) Our First Test; (3) Our Second Test; and, (4) Our Third Test. 90% of possible points are required for an A, 80% for a B; 70% for a C; and 60% to avoid an F.

A schedule of class meetings, subjects, due dates for homework, and test dates appears below:

September	3	Introduction
	10	Interviews, Data Analysis, Sources, and Planning
	17	Criminal and Civil Trials
	24	Fraud
October	8	Our First Test
	15	Accounting
	22	Cash, Inventory, and Accounts Payable
	29	Computer and Internet Fraud
November	5	Our Second Test
	12	Criminology
	19	Corporate Governance
	26	Thanksgiving
December	3	Fraud Risk assessment
	10	Fraud Prevention Programs
	17	Our Third Test

Instructions for homework are posted in our eCollege page. Additional homework or other assignments may be added, with reasonable notice. Timely submission of correct homework answers is required to receive full credit. Full credit will not be received for untimely answers. Homework answers are due at midnight.

Tests will be taken outside of class by arrangement with UCD. UCD information is posted on our eCollege page.

Generally, tests will contain multiple choice questions and problems requiring you to identify and resolve issues likely to be faced by a forensic accountant. Tests will have a time limit of two hours. A test rubric is posted on our eCollege page.

Our Class Objectives, Policies and Schedule and our Academic Honesty Policy is posted on our eCollege page. Please read and ask questions and understand this policy, and post a copy of the policy in the eCollege drop box labeled "Class Policies and Academic Honesty Policy" as evidence of your understanding and agreement to comply with our class policies and academic honesty policy. Also, please place a comment in the drop box stating your agreement to comply.

Reasonable accommodations will be provided for students with disabilities. If needed, please ask. For more information, please contact the 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/>. SDRS phone numbers are 903.886.5150 and 903.866.5835. More information about disability accommodations, including alternative textbooks, not takers, and alternate test conditions, is provided on our eCollege page.

Non-discrimination – A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

All students enrolled at our University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor or our department chair, Dr. Sandra gates, for help in solving the problem. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and the duty to refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Final grades may be appealed under Texas A and M University - Commerce procedure 13.99.99.RO.5. Instructions and forms may be found on the university web page:

<http://www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf>.

This document is subject to change as needed to meet the objectives of this class, or to aid in course administration. Notices of any changes will be posted on our eCollege page.

Thank you for your interest in forensic accounting, and good luck in our class.

Please call or email with questions, comments, or concerns.

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