

ACCT 562 – 01W (80532) and 02W (81278) Forensic and Investigative Accounting Fall, 2015 Wilson

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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

Objectives, Policies, and Schedule

Welcome to ACCT 562, Forensic and Investigative Accounting, where we will study how to use accounting information and methods to: (1) describe types of financial fraud schemes and risks; (2) identify the rules of evidence and civil procedure as they relate to successful forensic and expert testimony; and, (3) determine amounts of commercial or economic damages.

Prerequisites for our class are ACCT 321 and ACCT 322, ACCT 502, or equivalent classes.

Our textbook is Forensic and Investigative Accounting, 6th edition, by Crumbley, Heitger, and Smith, published by Commerce Clearing House, ISBN: 978-0808034872. Other useful materials are posted in our eCollege page.

Our class will meet online in eCollege “Live” on Wednesday nights at 9 pm, beginning on September 2, and continuing until December 6, except for test dates, which are Wednesdays, October 7, November 4, November 25, and December 16. Generally, an email is sent after class summarizing what was said. Classes are recorded. Our classes are intended to discuss homework and test questions, answer your questions, and hear your comments and concerns. Attendance is not a factor in your final grade. You will be at a disadvantage on tests if you do not carefully read the summary emails sent after each class, attend class, or listen to the recorded classes.

Tests may be taken early by timely request, but may not be taken late without objective evidence of unforeseeable and uncontrollable circumstances. Homework may be submitted early. Timely homework is examined for evidence of diligent work. Late homework is not accepted. Homework answers are due at midnight on the dates shown on our class schedule. Homework will be submitted to your eCollege drop-box, and tests taken in eCollege.

Grades will be based on five numbers: four equally weighted tests and your homework average. A final grade of “A” requires 90% of possible points, a “B” requires 80%, and a “C” requires 70%. A grade of “D” requires 60% of possible points. An “F” is required when less than 60% of possible points are achieved.

All students must follow and conform to the University policy on Academic Honesty. A copy of the policy is posted on our eCollege page in “Doc Sharing”. You are required to submit a signed copy of the policy to our eCollege page. You are encouraged to work together on homework, but your answers on homework must be your own words. You are expected **NOT** to work together on tests, and you **must** report observations suggesting violations of our honor code.

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.

Reasonable accommodations will be provided for disabilities. If needed, please ask. For more information, please contact Director of Disability Resources & Services, Gee library room 130. Information concerning student disability resources and services (SDRS) may be obtained at www.tamu-commerce.edu/deanstudents/sdrs/.

Final grades may be appealed under Texas A and M University - Commerce procedure 13.99.99.RO.5. A form to start the process may be found on our University web page:

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

When sending an email related to our class, please use your myLeo account, and please put "437" in the subject line.

Computers are available in the business computer laboratory located in BA345 and another computer laboratory in the library.

I try to answer e-mails the same day. If an answer is not received in 24 hours, please email again.

Students, who because of circumstances beyond their control are unable to attend classes during the last week preceding finals, may request an "X" in the class if they are maintaining a grade of "C" or above. The request must be supported by objective evidence of unforeseeable and uncontrollable circumstances preventing the student from attending class during the last week of class preceding finals or during the week of final exams.

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. Homework may be added to the homework identified in the following schedule of class meetings, homework, and tests.

Schedule of Class Meetings, Homework, and Tests

September	2	Class Live @ 9 pm: Introduction
	9	Class Live @ 9 pm: Chapters One and Two
	16	Class Live @ 9 pm: Chapters Three and Four
	23	Class Live @ 9 pm: Chapters Five and Six
	30	Class Live @ 9 pm: Chapter Seven
October	7	Our First Test (Chapters One to Seven)
	14	Class Live @ 9 pm: Chapters Eight and Nine
	21	Class Live @ 9 pm: Chapters Ten and Eleven
November	28	Class Live @ 9 pm: Chapter Twelve
	4	Our Second Test (Chapters Eight to Twelve)
	11	Class Live @ 9 pm: Chapters Thirteen and Fourteen
	18	Class Live @ 9 pm: Chapters Fifteen and Sixteen
December	25	Our Third Test (Chapters Thirteen to Sixteen)
	6	Class Live @ 9 pm: Review for Our Fourth Test
	13	Our Fourth Test (Chapters One to Fourteen)