

Objectives, Schedule, and Policies

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Office: UCD (Second Floor) and Commerce (BA 123)
Hours: 5 pm to 6 pm on Monday at UCD, and Tuesday and
Wednesday in Commerce, and by appointment. Please call or
email with questions, comments, or concerns.

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, 7th edition, by Crumbley, Heitger, and Smith, ISBN 978-0-8080-4073-6, and published by Commerce Clearing House. Other useful materials are posted in our eCollege page.

Our class will meet at UCD on Monday nights from 6:15 to 8:55. A schedule of class meetings, homework, and tests appears below. Homework assignments are to be submitted to our eCollege page. Tests will be taken in class on the four dates identified in our class schedule.

Final grades will be determined by the average of four numbers: (1-4) the four test grades; and (5) the average of the five homework grades. Averages above 90% will earn an A; 80% is required for a B; and 70% for a C. Averages below 70% will earn a D or, if less than 60%, an F.

During our first class meeting, you will be asked to prove your understanding and acceptance of our academic honesty and our class objectives, policies, and schedule policy by posting a statement on our eCollege page. Your acceptance is not a factor in your grade, other than you may not continue in our class without agreeing to comply with our class policies.

Homework grading is based on evidence of diligent effort. You may receive full credit for answers if timely, complete, and relevant to the questions asked. Untimely answers may not receive credit. Please do not leave questions blank.

Timely requests for time for homework or tests are always granted. Untimely requests for time require evidence of unforeseeable and unpreventable facts preventing timely homework or test answers.

Homework is a combination of narrative and objective questions. Tests are multiple choice questions, generally taken from old CFE exams.

<u>Date</u>	<u>Activity</u>	<u>Exercises</u>
January 25	Chapters One and Two	One: 1 to 6, 17, and 30. Two: 11, and 15 to 17.
31	Agreement to Comply with Policies and Schedule, and Schedule: and Resume (optional)	
February 1	Chapters Three and Four	Three: 19, 33, 41, and 59 to 68. Four: 3, 7, 8 to 11, 20 to 23, 28, 45, 46, 62, 68, 69, and 72 to 76.
7	Homework due for Chapters One and Two*	
8	Chapter Five and Six	Five: 3 to 7, 8, 9, 13, 14, 17, 20, 26, 23, 28, 29, 30, 32, 36, and 37. Six: 2, 3, 5, 7 to 14, 26, 33, 40, 51, and 57.
15	Chapter Seven	Seven: 1, 2, 8 to 16, 23, and 38.
21	Homework due for Chapters Three to Seven*	
22	Our First Test (Chapters One to Seven)	
29	Chapters Eight and Nine	Eight: 1, 2, 9 to 15, and 20 to 30. Nine: 3 to 27, 33, 38, 48, 58, and 62 to 64.
March 7	Chapter Ten and Eleven	Ten: 5 to 9, and 17 to 19. Eleven: 3, 5 to 17, 19, and 21.
14	Spring Break (No homework or test: Enjoy!)	
21	Chapter Twelve	Twelve: 1, 4 to 6, 13 to 15, 22, and 30.
27	Homework due for Chapters Eight to Twelve*	
28	Our Second Test (Chapters Eight to Twelve)	
April 4	Chapters Thirteen and Fourteen	Thirteen: 4, 10, 11, 17 to 24, and 45 Fourteen: 1, 3, 4, 11, and 12.
11	Chapters Fifteen, Sixteen, and Sixteen	Fifteen: 1 to 9, 15 to 18, and 24. Sixteen: 1 to 10 Seventeen: 6 to 10, 19 to 23, and 25
17	Homework due for Chapters Thirteen to Seventeen*	
18	Chapter Eighteen	Eighteen: 1 to 10
24	Homework due for Chapter Eighteen*	
25	Our Third Test (Chapters Thirteen to Eighteen)	
May 2	Review for Our Fourth Test	
9	Our Fourth Test (Chapters One to Eighteen)	

*Please submit only one document containing answers for all chapters due on the same date.

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>.

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.

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 in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor 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.

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.

Thank you for your interest in forensic accounting. I hope you enjoy the course as much as I do, and that our course helps you pass professional exams, take advantage of professional opportunities, and enjoy some practical applications of your accounting knowledge.

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