

Objectives, Policies, and Schedule

Tim Wilson, JD, PhD      Office:      BA 123  
601.807.7366      Office Hours: Tuesday, Wednesday, and Thursday from 5 to 6 pm.  
**Tim.Wilson@tamuc.edu**      Please visit, call, or email with questions.

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

We will meet online, in eCollege, from June 6 until August 11. On Mondays, we will meet in eCollege “Class Live” at 9 pm, beginning on Monday, June 6. You are not required to attend classes, which are recorded.

Your final grade will be determined by four tests and six homework assignments. Tests determine eighty percent of your grade and homework twenty percent. 90% of possible points are required for a final grade of “A”; 80% for a “B”; 70% for a “C”, and 60% to avoid an “F”. Homework and test questions are found on our eCollege page.

<u>eCollege “Live”</u>	<u>Chapters</u>	<u>Homework due or Test Window</u>
June 6	One, Two, and Three	June 11
June 13	Four, Five, Six, and Seven	June 18
June 20	Our First Test (Chapters One to Seven)	June 21 to June 25
June 27	Eight, Nine, and Ten	July 2
July 4	Eleven and Twelve	July 9
July 11	Our Second Test (Chapters Eight to Twelve)	July 12 to July 16
July 18	Thirteen, Fourteen, Fifteen, and Sixteen	July 23
July 25	Seventeen	July 30
August 1	Our Third Test (Chapters	August 2 to August 7
August 8	Our Fourth Test (Chapters One to Seventeen)	August 9 to August 11

Please use your tamuc.edu email and include “562” in the subject line for all emails.

You are required to comply with our academic honesty policy, posted on our eCollege page. You may work together on your homework, but your test answers must be your own work. Our tests are open book, but you may not receive help from any other person, or provide help to any person taking the test. Please respect our academic honesty policy, which requires you to not talk to any person about our tests on the days they are open, and also requires you to promptly report any person attempting to talk to you about our tests on the days they are open.

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.

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 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>.

Please be aware of the comprehensive final examination required to graduate with an MSA degree, which includes questions from this class.

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 and investigative accounting.

Please call or email with questions.

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Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at **903-886-5868** or 9-1-1.