

ACCT 562 – 81E (21139)

Forensic and Investigative Accounting

Texas A and M University – Commerce

Spring, 2017 (January 17 to May 12, 2017)

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Office addresses and hours are at University Center Dallas from 5 to 6 pm on Mondays, and in BA 123 in Commerce from 9 to 11 am on Tuesdays and Wednesdays. I am available by phone, 601.807.7366, or email, Tim.Wilson@tamuc.edu. Please visit, call, or email with questions.

Our class meets from 6:15 to 8:55 pm at University Center Dallas.

Class meetings, chapters to be discussed, homework due dates, and test dates are as follows:

<u>Date</u>	<u>Chapter</u>	<u>Homework Chapters Due Date or Test Date</u>
January 16	No class. Happy Martin Luther King Day!	
23	Policies, Schedule, and Chapters One and Two	
30	Three and Four	Homework due for Chapters One to Four
February 6		Our First Test (Chapters One to Four)
13	Five and Six	
20	Seven	
27	Eight and Nine	Homework due for Chapters Five to Nine
March 6		Our Second Test (Chapters Five to Nine)
13	Spring Break. Enjoy!	
20	Chapters Ten and Eleven	
27	Chapter Twelve	Homework due for Chapters Ten to Twelve
April 3	Chapters Thirteen and Fourteen	
10	Chapter Fifteen and Sixteen	
17	Chapter Seventeen	Homework due for Chapters Thirteen to Seventeen
24		Our Third Test
May 1	Review for Our Fourth Test	
8		Our Fourth Test (Chapters One to Seventeen)

Homework is found in the Course Home menu found in the left margin of our eCollege page. Homework answers may be submitted any time prior to the due date. Homework may be opened repeatedly, and your answers saved between visits.

Tests are taken in class, without notes or references.

Homework determines 30% of your grade, and tests determine 60% of your grade. Individual homework and tests are equally weighted. 10% of your grade will be determined by “global awareness” projects described on our eCollege page. 90% of possible points are required for an A, 80% for a B, 70% for a C, and 60% to avoid an F.

Our primary objectives are 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.

Secondary objectives include raising your awareness of global issues and differences related to forensic accounting and raising your awareness of the Certified Fraud Examiner certificate and the advantages of taking the CFE exam while you are in our MSA program

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, published by WaltersLuwer, ISBN: 978-0-8080-4073-6. We will also use an eCollege website accessed through your MyLeo page.

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

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

Please 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 closed book, and you may not receive help from any other person, or provide help to any person taking the test during the time the test is open. Please respect our academic honesty policy, which requires you to not talk to any person about our tests, and also requires you to promptly report any person attempting to talk to you about our tests, on the days the test is open. After a test period is over, you are encouraged to talk about our tests.

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/>, 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 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>.

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> 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.

Final examination for the Master's/Specialist degree

All candidates must satisfactorily pass a comprehensive examination covering all the work within their master's/specialist degree programs. The Final Examination Report for the Master's/Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

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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