

ACCT 563-01W (81808) (Online) and ACCT 5630-81E (80609) (Wednesdays at 6:15 @ UCD)

Forensic and Investigative Accounting Fall, 2017 Wilson

Texas A and M University – Commerce, College of Business, Department of Accounting

Objectives, Policies, and Schedule

Instructor: Tim Wilson, JD, PhD, CFE, 601.807.7366, Tim.Wilson@tamuc.edu, BA 239.

Office Hours: MWF 9 to 10 am and Monday from 5 to 6 pm at BA 239; at UCD, Wednesday from 5 to 6 pm; and as requested. Please call, email, or visit with questions, comments, or concerns.

Prerequisites: ACCT 562.

Textbook: Forensic and Investigative Accounting, 7th edition, Crumbley, Heitger, and Smith, CCH, 2015, ISBN 878-0-8080-4073-6. We will also use an eCollege page found on MyLeo.

Prerequisites: ACCT 562. ACCT 525, 527, and 568 would be ideal.

Our primary objectives are to study: (1) services provided by accountants to lawyers; (2) accounting methods used to commit and detect crimes; (3) money laundering; (4) trial procedure and rules of evidence; (5) expert testimony; (6) methods and evidence used to value losses and value businesses. A secondary objective is to identify questions likely to appear on professional examinations, such as the CPA, CIA, or CFE exams. At the end of our class, with minimal extra study, you should be able to pass the CFE exam.

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

Policies

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 indicate your agreement by completing the one questions test found in eCollege and labeled “Agreement to Comply”. You are encouraged to work together on homework, but your answers on homework must be your own words. You may **NOT** to work together on tests, and you **must** report observations suggesting violations of our honor code.

Final grades may be appealed under TAMUC procedure 13.99.99.RO.5, 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 “563” in the subject line. If an email has not been answered within 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.

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. Sandra.Gates@tamuc.edu, 903.468.5659) 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>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Violations may be reported to the University Police Department at 903-886-5868 or 911.

Our policies and schedule are subject to change as needed to meet the objectives of this class or to aid in course administration. Notices of any changes will be emailed and posted on our eCollege page.

Schedule

Our class will meet each Wednesday at noon in ClassLive, for ACCT 563-01W, and at 6:15 pm at UCD for ACCT 563-01E to discuss homework problems, questions likely to appear on tests, and other subjects of interest. If you are in the online class, you are welcome to also attend the live class. Topics to be discussed, homework due dates, and test dates, are as follows:

<u>Weeks (Monday to Friday)</u>	<u>Chapter</u>	<u>Homework or Test on Wednesday</u>
August 28 to September 1	1	-
September 4 to 8	2 and 3	Homework for Chapters 1 to 3
September 11 to 15	4	-
September 18 to 22	5 and 6	Homework for Chapters 5 to 6
September 25 to 29	-	Test on Chapters 1 to 6
October 2 to 6	7	-
October 9 to 13	8	-
October 16 to 20	9	-
October 23 to 27	11	Homework for Chapters 7, 9, and 11
October 30 to November 3	10	-
November 6 to 10	12	-
November 13 to 17	13 to 16	Homework for Chapters 10 and 11 to 16
November 20 to 24	Happy Thanksgiving! (We will not meet November 22)	
November 27 to December 1	-	Test on Chapters 14 to 16
December 4 to 8	17	Homework for Chapter 17
December 11 to 15	-	Test on Chapters 1 to 17

Homework is due at midnight on Wednesdays, with answers to be submitted to eCollege. Tests are taken in class for our live class and in eCollege for our online class.

Each of the four homework assignments determines 8% of your final grade, a total of 40%, and each of the four tests determine 15% of your final grade, a total of 60%. 90% of possible points are required for an A, 80% for a B, 70 for a C, and 60% to avoid an F.

Welcome to our class, good luck on our homework and tests, and thank you for your interest in forensic and investigative accounting.

Please call or email with questions.

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