

ACCT 563-81E (22600) (Mondays at 6:15 at UCD)

Advanced Forensic and Investigative Accounting Spring, 2018 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 (Commerce) and UCD 310 (Dallas).

Office Hours: In Commerce on Monday, Tuesday, and Wednesday from 10 to 11 am and Wednesday from 5 to 6 pm; and in Dallas on Monday from 5 to 6 pm; and as requested. Please call, email, or visit with questions, comments, or concerns.

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 some extra effort 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.

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. Please do not hesitate to call or email with questions.

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 law authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by law enforcement officers and persons who have been issued and are in possession of a Texas License to Carry a Handgun. License holders may not carry a concealed handgun in restricted locations.

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 on Mondays at 6 pm until 9:30 at UCD, room 310, to discuss homework problems, questions likely to appear on tests, and other subjects of interest. Topics to be discussed, homework due dates, and test dates, are as follows:

<u>Date</u>	<u>Chapter</u>	<u>Homework or Test</u>	<u>% of Final Grade</u>
February 5	1 and 2		
February 12	3 and 4	Homework for Chapters 1 to 4	5
February 19	5		
February 26	6 and 7	Homework for Chapters 5 to 7	5
March 5	-	Test on Chapters 1 to 7	20
March 12	Spring Break	-	
March 19	8 and 9	-	
March 26	10 and 11	-	
April 2	12	Homework for Chapters 8 to 12	5
April 9	-	Test on Chapters 8 to 12	20
April 16	13 to 17	Homework for Chapters 13 to 17	5
April 23	-	Test on Chapters 13 to 17	20
April 30	-	Review for Our Last Test	
May 7	-	Test on Chapters 1 to 17	20

Homework is due at midnight on the due dates assigned, with answers to be submitted to eCollege. Tests are taken in class.

Each of the four homework assignments determines 5% of your final grade, a total of 20%, and each of the four tests determine 20% of your final grade, a total of 80%. 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.

Tim Wilson, JD, PhD, CFE

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