



**Texas A&M University Commerce  
College of Business  
Fall 2022 Syllabus  
ACCT 562-81E  
Forensic and Investigative Accounting  
(8/29--10/21) in Dallas Campus  
Instructor Information**

Instructor: Daniel Hsiao, PhD., CPA, CISA  
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The best way to reach me is by email. All emails must contain ACCT 562 Forensic Accounting in the subject line to be treated as high priority. **The syllabus is tentative and subject to change as the semester progresses. It is the students' responsibility to check announcements and updates on D2L frequently.**

### **Course Information**

#### **Course Description**

The Forensic and Investigative Accounting course introduces students to principles of forensic and investigative accounting and the concepts of fraud examination. The course covers important topics associated with modern forensic accounting. Topics include fraud auditing, litigation support, valuation, cybercrime and other key forensic topics throughout the curriculum. Students will be required to solve cases utilizing problem solving techniques and critical thinking. This course is also to help raise your awareness of global issues and differences related to forensic accounting and raising your awareness of the Certified Fraud Examiner (CFE) certificate and the advantages of taking the CFE exam while you are in our MSA program.

**Prerequisites:** ACCT 501 and 502 or ACCT 321 and 322, or equivalent classes, and admission to the graduate school.

**Required Textbook: Fraud Examination**, 6<sup>th</sup> Edition, by W. Albrecht, C. Albrecht, C. Albrecht, and M. Zimelman, Cengage Publishing 2018. ISBN: 978-1-337-61967-7.

<b>COB Student Learning Outcomes (SLOs)</b>	<b>Course Outcomes</b> - After successfully completing this course, students will be able to:	<b>Measurement Methods</b> (Outcome Assessments)
(1) will demonstrate proficiency in <b>written communications</b> by creating clear and well-structured business documents. (2) will identify and evaluate <b>ethical</b> business issues. (3) will be <b>analytical problem solvers</b> in business environments.	<ul style="list-style-type: none"> <li>Identify the functions and categories of forensic and investigative accounting, and illustrate fraud examination theory and methodology.</li> <li>Demonstrate and analyze how various fraud examination and abuse techniques are designed, performed, and processed for preventing and detecting business schemes.</li> <li>Analyze the internal and external factors that impact the vulnerability of organization, and evaluate available information to develop an effective fraud risk assessment.</li> <li>Employ forensic concepts and conduct fraud investigative tools to help achieve organizational goals.</li> </ul>	<ul style="list-style-type: none"> <li>Case Study Project</li> <li>Exams</li> <li>Chapter Assignments &amp; Discussions</li> </ul>

### Course Objectives:

- (1) Students will be able to describe types of financial fraud schemes and risks.
- (2) Students will be able to identify the rules of evidence and civil procedure as they relate to successful forensic and expert testimony.
- (3) Students will be able to determine amounts of commercial or economic damages.

### Learning Goal:

Students are expected to achieve the above learning outcomes and demonstrate core competence in the accounting profession.

### Student Responsibilities:

- (1) Complete all assignments in a timely manner.
- (2) Devote the necessary time outside of class.
- (3) Read assigned material prior to the class.
- (4) Prepare and actively participate in class and case discussion.

### Grading:

The final course grade will be based on these following components.

<b>Grading and Assessment</b>	<b>Learning Outcomes Assessed</b>	<b>Available Points</b>
First Exam	(1), (2), (3), (4)	150
Second Exam	(1), (2), (3), (4)	150
Case Study Analysis Project	(1), (2), (3), (4)	80
Text Discussion/Participation	(1), (2), (3), (4)	80
Assignment/Quiz/Topic/HW	(1), (2), (3), (4)	40
Total Available		500

Grades for the course will be determined by converting each student's points out of a possible 500 points into a percentage and then applying the following ranges:

90%-100%: A, 80%-89%: B, 70%-79%: C, 60%-69%: D and below 60%: F.

However, the instructor reserves the right to move a student's grade up for extra effort during class discussions and significant improvement in scores over the semester.

**Exams:** Since the essential knowledge of forensic and investigative accounting is rich and cumulative, this class will comprise of **two scheduled exams** to evaluate students' performance.

**Assignment/Homework/Quiz/Topic Discussion:** We plan to alternate assignments, quizzes and online topic discussions on a regular basis. The format of homework assignments varies by the nature of each chapter, including but not limited to, mini case study, fraud related events and discussion, research of latest fraud schemes, etc. Quizzes and homework assignment will be scheduled and announced in advance and will cover recently assigned chapters to assess the progress of studies. Topic discussion will be assigned with related fraud topics and students are required and engaged in posting feedback and responses. **It is the students' responsibility to check announcements and updates on D2L frequently.**

**Text Case Discussion and Class Participation:** Students are required to actively participate in multiple case studies and debate problems by the end of each text chapter. Class presentation/discussion may be assigned with related fraud topics/problems and students are required to lead the case analyses and engaged in classroom discussion. **Active classroom participation and knowledge sharing is expected for everyone and is mandatory.**

**Case Study Analysis Project:** One fraud case project related to what has been learned will be assigned and students should apply knowledge to analyze and report on the assigned case. It will be either a group project or individual project depending on the nature of the case and instructor's discretion.

**Late work:** Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course on D2L. Unless extenuating circumstances exist, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

**Class Withdrawal:** Be aware that this course is a **Time Consuming class**. Any student who is not progressing satisfactorily in the course is advised to withdraw by academic deadline.

**Note 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.

**Note 2: CPA Exam Candidates – For State of Texas** (an amendment to Board Rule 511.57. July 2020)

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree or higher; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses in any format. You must have a minimum of 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication, and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

### Note 3: Auditing and Forensic Accounting Certificate

The graduate certificate in Auditing and Forensic Accounting will equip students to gain certifications offered by the Institute of Internal Auditors (IIA) and the Association of Certified Fraud Examiners (ACFE). The twelve credit hours (4 courses) of four coursework is eligible to meet requirements for the MSA program should a student wish to pursue it. ACCT 527 & Acct 562 are in the core curriculum and the remaining courses would meet electives for the MSA.

<https://www.tamuc.edu/programs/auditing-and-forensic-accounting-graduate-certificate/>

## TECHNOLOGY REQUIREMENTS

### Browser Support

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues with any of the browser versions listed in the tables below, contact D2L Support, who will determine the best course of action for resolution. Reported issues are prioritized by supported browsers and then maintenance browsers. Supported browsers are the latest or most recent browser versions that are tested against new versions of D2L products. Customers can report problems and receive support for issues. For an optimal experience, D2L recommends using supported browsers with D2L products. Maintenance browsers are older browser versions that are not tested extensively against new versions of D2L products. Customers can still report problems and receive support for critical issues; however, D2L does not guarantee all issues will be addressed. A maintenance browser becomes officially unsupported after one year.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

### Desktop Support

Browser	Supported Browser Version(s)	Maintenance Browser Version(s)
Microsoft® Edge	Latest	N/A
Microsoft® Internet Explorer®	N/A	11
Mozilla® Firefox®	Latest, ESR	N/A
Google® Chrome™	Latest	N/A
Apple® Safari®	Latest	N/A

## Tablet and Mobile Support

Device	Operating Systems	Browser	Supported Browser Version(s)
Android™	Android 4.4+	Chrome	Latest
Apple	iOS®	Safari, Chrome	The current major version of iOS (the latest minor or point release of that major version) and the previous major version of iOS (the latest minor or point release of that major version). For example, as of June 7, 2017, D2L supports iOS 10.3.2 and iOS 9.3.5, but not iOS 10.2.1, 9.0.2, or any other version. Chrome: Latest version for the iOS browser.
Windows	Windows 10	Edge, Chrome, Firefox	Latest of all browsers, and Firefox ESR.

- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements are:
  - 512 MB of RAM, 1 GB or more preferred
  - Broadband connection required courses are heavily video intensive
  - Video display capable of high-color 16-bit display 1024 x 768 or higher resolution
- You must have a:
  - Sound card, which is usually integrated into your desktop/laptop computer
  - Speakers or headphones.
  - For courses utilizing video-conferencing tools and/or an online proctoring solution, a webcam and microphone are required.
- Both versions of Java (32 bit and 64 bit) must be installed and up to date on your machine. At a minimum Java 7, update 51, is required to support the learning management system. The most current version of Java can be downloaded at: JAVA web site  
<http://www.java.com/en/download/manual.jsp>
- Current anti-virus software must be installed and kept up to date.  
 Running the browser check will ensure your Internet browser is supported.  
 Pop-ups are allowed.  
 JavaScript is enabled.  
 Cookies are enabled.
- You will need some additional free software (plug-ins) for enhanced web browsing. Ensure that you download the free versions of the following software:
  - Adobe Reader <https://get.adobe.com/reader/>
  - Adobe Flash Player (version 17 or later) <https://get.adobe.com/flashplayer/>
  - Adobe Shockwave Player <https://get.adobe.com/shockwave/>
  - Apple Quick Time <http://www.apple.com/quicktime/download/>

- At a minimum, you must have Microsoft Office 2013, 2010, 2007 or Open Office. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for assignment submission, will also be required. If you do not have Microsoft Office, you can check with the bookstore to see if they have any student copies.

## **ACCESS AND NAVIGATION**

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu).

**Note:** Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

## **COMMUNICATION AND SUPPORT**

### **Brightspace Support Need Help? Student Support**

If you have any questions or are having difficulties with the course material, please contact your Instructor.

### **Technical Support**



If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778 or click on the Live Chat or click on the words "click here" to submit an issue via email.

### **System Maintenance**

D2L runs monthly updates during the last week of the month, usually on Wednesday. The system should remain up during this time unless otherwise announced in advance. You may experience minimal impacts to performance and/or look and feel of the environment.

## ACCT 562 Course Objectives Rubric

Course Objectives	3 Exceeds Expectations	2 Meets Expectations	1 Does Not Meet Expectations
Be able to describe types of financial fraud schemes and risks	A student demonstrates great understanding of types of fraud schemes and risks.	A student demonstrates partial understanding of types of fraud schemes and risks.	A student does not demonstrate the understanding of types of fraud schemes and risks.
Be able to identify the rules of evidence and civil procedure as they relate to successful forensic and expert testimony	A student demonstrates an excellent ability to identify the rules of evidence and civil procedure that are related to forensic testimony.	A student demonstrates some ability to identify the rules of evidence and civil procedure that are related to forensic testimony.	A student does not demonstrate the ability to identify the rules of evidence and civil procedure that are related to forensic testimony.
Be able to determine amounts of commercial or economic damages.	A student demonstrates an excellent understanding to determine the amounts of commercial or economic damages.	A student demonstrates some understanding to determine the amounts of commercial or economic damages.	A student does not demonstrate the understanding to determine the amounts of commercial or economic damages.

### University Policies and Procedures:

#### ***Students with Disabilities:***

The Americans with Disabilities act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring accommodation, please contact:

**Office of Student Disability Services**

**Texas A&M University Commerce Library- Room 162**

**Phone (903) 886-5930**

**Fax (903) 468-8148**

**Email: [StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)**

**Website:**

<http://inside.tamuc.edu/campuslife/campusServices/StudentDisabilityServices/default.aspx>

***Ethics:*** Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

*“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.”* (See Student’s Guide Handbook, Policies and Procedures, Conduct).

***Non-discrimination:*** 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.

**Other:** University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

### **Concealed Carry Policy**

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.

### **Important Note: University's COVID-19 Pandemic Response** (as of August 10, 2020)

"A&M-Commerce requires the use of face-coverings in all instructional and research classrooms/laboratories. Exceptions may be made by faculty where warranted. Faculty have management over their classrooms. Students not using face-coverings can be required to leave class. Repetitive refusal to comply can be reported to the Office of Students' Rights and Responsibilities as a violation of the student Code of Conduct."

"Students should not attend class when ill or after exposure to anyone with a communicable illness. Communicate such instances directly with your instructor. Faculty will work to support the student getting access to missed content or completing missed assignments."

### **Texas A&M Commerce Supports Students' Mental Health**

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit [www.tamuc.edu/counsel](http://www.tamuc.edu/counsel)

**NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.**



**Fall 2022  
ACCT 562 -81E  
(8/29--10/21)**

Forensic and Investigative Accounting

**Readings & Assignments Tentative Schedule: subject to change with an advanced notice.**

**\*\*\*Please check the course announcements & updates frequently on D2L.\*\*\***

Week of	Topic	Activity
<b>[Week 1]</b> Aug-29	Overview of Class Chapter 1: The Nature of Fraud Chapter 2: Why People Commit Fraud	<b>Academic honesty form</b> Text Case Study Discussion Weekly Assignment/Quiz/Discussion
<b>[Week 2]</b> Sep-5	Chapter 3: Fighting Fraud Chapter 4: Preventing Fraud	Text Case Study Discussion Weekly Assignment/Quiz/Discussion <b>9/5 Labor Day Holiday</b>
<b>[Week 3]</b> Sep-12	Chapter 5: Symptoms of Fraud Chapter 6: Data-driven Detection	Text Case Study Discussion Weekly Assignment/Quiz/Discussion
<b>[Week 4]</b> Sep-19	Chapter 7: Investigating Theft Acts Chapter 8: Investigating Concealment	Text Case Study Discussion Weekly Assignment/Quiz/Discussion <b>Exam I (Ch1—Ch8)</b>
	<b>Exam I (Ch1—Ch8)</b>	Exam Period
<b>[Week 5]</b> Sep-26	Chapter 9: Conversion Investigation Methods Chapter 10: Inquiry Methods & Report	Text Case Study Discussion Weekly Assignment/Quiz/Discussion
<b>[Week 6]</b> Oct-3	Chapter 11: Financial Statement Frauds Chapter 12: Revenue-Inventory Frauds	Text Case Study Discussion Weekly Assignment/Quiz/Discussion <b>Due Case Study Analysis-(TBA)</b>
<b>[Week 7]</b> Oct-10	Chapter 13: Liability, Assets, Disclosure Frauds Chapter 14: Fraud Against Organizations	Text Case Study Discussion Weekly Assignment/Quiz/Discussion
<b>[Week 8]</b> Oct-17	Chapter 18: Legal Follow-Up	Text Case Study Discussion <b>Exam II (Ch 9-14 &amp; Ch18)</b>
	<b>Exam II (Ch 9--Ch14 &amp; Ch18)</b>	Exam Period