



**Texas A&M University Commerce  
College of Business  
Fall 2024 Syllabus  
ACCT 562-01W  
Forensic and Investigative Accounting  
(8/26--12/13)  
Instructor Information**

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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 a 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 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. Zimbelman, Cengage Publishing 2018. ISBN: 978-1-337-61967-7.

**COB Student Learning Outcomes (SLOs):**

- (1) Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
- (2) Students will identify and evaluate ethical business issues.
- (3) Students will be analytical problem solvers in business environments.

**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.

**Course Expected Learning Outcomes:**

Upon completion of this course, students will be able to:

- (1) Identify the functions and categories of forensic and investigative accounting, and illustrate fraud examination theory and methodology.
- (2) Demonstrate and analyze how various fraud examination and abuse techniques are designed, performed, and processed for preventing and detecting business schemes.
- (3) Analyze the internal and external factors that impact the vulnerability of organization, and evaluate available information to develop an effective fraud risk assessment.

**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> |
|-------------------------------|-----------------------------------|-------------------------|
| Exam I                        | (1), (2), (3)                     | 100                     |
| Exam II                       | (1), (2), (3)                     | 100                     |
| Exam III                      | (1), (2), (3)                     | 60                      |
| Case Study Analysis Project   | (1), (2), (3)                     | 60                      |
| Text Discussion/Participation | (1), (2), (3)                     | 120                     |
| Assignment/Quiz/Topic/HW      | (1), (2), (3)                     | 60                      |
| 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 **three 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/>

### 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.

### 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).

***Per 13.99.99.R0.10 Graduate Student Academic Dishonesty:***

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence-AI, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism). Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors’ guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

***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.

### **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.**

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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   |
|---------|---|--|
| Aug-26  | Overview of Class<br>Chapter 1: The nature of fraud<br>Chapter 2: Why people commit fraud       | <b>Academic honesty form</b><br>Text case study discussion<br>Weekly Assignment/Quiz/Discussion          |
| Sep-2   | Chapter 3: Fighting Fraud<br>Chapter 4: Preventing Fraud  | Text case study discussion<br>Weekly Assignment/Quiz/Discussion<br><b>Labor Day 9/2</b>                  |
| Sep-9   | Chapter 5: Symptoms of Fraud<br>Chapter 6: Data-driven Detection                                | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Sep-16  | Chapters Review<br><b>Exam I (TBA): Ch1—Ch6</b>   | Exam will close @ 9/22 Sun 11:59pm   |
| Sep-23  | Chapter 7: Investigating Theft Acts   | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Sep-30  | Chapter 8: Investigating Concealment<br>Chapter 9: Conversion Investigation Methods             | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Oct-7   | Chapter 10: Inquiry Methods & Report  | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Oct-14  | Chapter 11: Financial Statement Fraud   | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Oct-21  | Chapter 12: Revenue-Inventory Frauds<br>Chapter 13: Liability, Assets, Disclosure Frauds        | <b>Case Analysis Project Assigned</b><br>Text case study discussion<br>Weekly Assignment/Quiz/Discussion |
| Oct-28  | Chapters Review<br><b>Exam II (TBA): Ch 7—Ch 13</b>   | Exam will close @ 11/3 Sun 11:59pm   |
| Nov-4   | Chapter 14:<br>Fraud against organizations  | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Nov-11  | Contemporary Fraud Topics and Issues (TBA)<br>ACFE Reports, Money Laundering                    | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Nov-18  | Chapter 18: Legal Follow-Up   | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Nov-25  | <b>Project Week</b><br><b>Due Case Analysis Project —</b><br><b>@ 12/1 Sun 11:59pm (or TBA)</b> | <b>Thanksgiving Week</b><br><b>Thanksgiving 11/28</b>  |
| Dec-2   | Contemporary Fraud Topics and Issues (TBA)<br>Chap Review and Wrap-up                           | Text case study discussion<br>Weekly Assignment/Quiz/Discussion  |
| Dec-9   | <b>Exam III (TBA): Comprehensive</b>  | Exam will close @ 12/9 Monday 11:59pm<br>(or TBA)  |