EAST TEXAS A&M

College of Business
Spring 2026 Syllabus
ACCT 563 - 01W
Advanced Forensic Accounting
(1/29—5/8)
Instructor Information

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　　　　　　　 3:00pm-6:00pm Tuesday @online (zoom link posted on D2L)
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The best way to reach me is by email. All emails must contain ACCT 563 Advanced Forensic Accounting in the subject line to be treated as high priority. **The syllabus is tentative and subject to change as the semester progresses.**

Course Information

Course Description
This advanced forensic accounting course builds on topics covered in forensic and investigative accounting course. Students are introduced to in-depth coverage of accounting, investigative auditing techniques, digital forensic, and criminology and courtroom procedures, and are provided an opportunity to gain experience in fraud examination and forensic accounting. Topics include fraud auditing, litigation support, valuation, cybercrime, forensic analytics and related research, and other key forensic topics. The objectives include understanding the practices used by public accountants, internal auditors, prosecutors, investigators, and others used to examine and prosecute civil and criminal financial violations. This course is also to help raise awareness of global issues and identify questions likely to appear on professional examinations, such as the CPA, CIA, or CFE exams. At the end of the class, with minimal extra study, you should be able to pass the CFE exam.

Prerequisites: Acct 562 Forensic and investigative accounting or equivalent fundamental of fraud examination classes are required. But Acct 525, Acct 527, and Acct 568, or equivalent classes will be ideal.

Required Textbook: *(incisive access on D2L)*
　　Detecting Accounting Fraud: Analysis and Ethics, by C. W. Jackson, Pearson Publishing 2015. ISBN: 978-013-307860-2.

Supplemental Textbooks: (purchase is not required)
(1) Forensic and Investigative Accounting, 10th Edition, by D. L. Crumbley, E. D. Fenton, CCH Publications Wolters Kluwer 2021. ISBN: 978-08080-56522.
(2) Fraud Examination, 6th Edition, by W. Albrecht, C. Albrecht, C. Albrecht, and M. Zimbelman, Cengage Publishing 2019. ISBN: 978-1-337-61967-7.
(3) Some supplemental reading materials including other case studies will be provided during the semester.

COB Student Learning Outcomes (SLOs):
> (1) Students will demonstrate proficiency in spoken communications by delivering clear and well-structured business presentations.
> (2) Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
> (3) Students will identify and evaluate ethical business issues.
> (4) Students will be analytical problem solvers in business environments.

Course Objectives
> (1) Students will be able to understand how fraudulent financial practices are occurred and help identify in business and government.
> (2) Students will be able to acquire an understanding of the cybercrime fraud and related ethical issues and analyze on digital forensic methods.
> (3) Students will be able to identify the rules of evidence and civil and criminal procedures as they relate to successful forensic investigation and litigation support.
> (4) Students will be able to synthesize the basis of forensic accounting practices used by forensic accountants and professionals to examine financial frauds and related forensic violations.
> (5) Students will be able to apply fraud-related computer programs and identify potential fraud risk and conduct forensic analysis and forensic research.

Course Expected Learning Outcomes:
Upon completion of this course, students will be able to:
> (1) Identify the fraudulent financial practices and methodology, and illustrate fraud symptoms, prevention, detection, and mitigation measures to apply theory into real cases.
> (2) Demonstrate the basic rules of evidence and analyze the damages litigations and valuations methods from the perspectives of multiple users.
> (3) Analyze the critical factors that impact the vulnerability of organizations and evaluate available information to develop an effective fraud risk assessment.
> (4) Acquire a good understanding of practice of forensic accountants called upon for fraud detection, fraud analysis, fraud prevention, and litigation support services.
> (5) Employ proper accounting methods to conduct investigative auditing and litigation support to develop forensic competency.

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.

Grading and Assessment	Learning Outcomes Assessed	Available Points
Exam: include Case Study Analysis	(1), (2), (3), (4), (5)	100
Fraud Research Project & Presentation	(1), (2), (3), (4), (5)	100
Forensic Data Analytics & Research	(1), (2), (3), (4), (5)	100
Weekly Assignment/Topic discussion	(1), (2), (3), (4)	50
Participation/Case Discussion/Posting	(1), (2), (3), (4), (5)	50
Total Available		400

Grades for the course will be determined by converting each student's points out of a possible 380 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.

Exams: Since the essential knowledge of advanced forensic and investigative accounting is rich and cumulative, this class will comprise of one comprehensive exam to evaluate students' performance. Due to the nature of course by studying various types of fraud cases, **case study analysis format will be well applied to assess overall comprehension and evaluation**.

Assignment/Quiz/Discussion: We plan to assign homework assignments, conduct chapter quizzes and topical discussions as needed. The format of assignments varies by the nature of each chapter, including but not limited to essay questions, multiple choices, mini case study, fraud related events and discussion, research of fraud cases, etc. Quizzes will be scheduled and announced in advance and will cover recently assigned chapters to assess the progress of study. Class discussions will be assigned with related fraud topics and students are required and engaged in posting feedback and responses. **Active classroom participation and knowledge sharing is mandatory.**

Fraud Research Project and Presentation: One fraud research individual project on selective topic of fraud cases will be assigned to demonstrate students' competency to analyze the critical elements of fraud events, along with related investigation methods and legal issues. **For the research topic that is pre-approved by the instructor,** students are expected to show related research literature, demonstrate investigative evidence, analyze litigation procedures, and **present their research findings to the class via either online Zoom platform or recording format and submit the final report**.

Forensic Data Analytics and Research: One forensic data analytics and research project will be assigned to extract organizational data, research on transaction data under business environment, perform forensic data analytics, assembly the findings, and make proper recommendations in a written report. Students are expected to present their analytics knowledge of investigative auditing

and utilize **CAATs** application to identify fraudulent transactions and data, demonstrate the research on implementation of controls, and advise the best practices into a report.

Note 1: *** Please be aware that many Computer-Assisted Audit Tools and Techniques (**CAATs**, i.e., IDEA-Caseware, ACL, Alteryx) and related accounting programs are usually only compatible to **Windows operating systems**, but **NOT** compatible with *Mac iOS* **operating systems** thus far (**Tableau** is compatible with both systems). Please prepare yourself for some technical assistance and seek for possible solutions. ***

Late work: Assignments, projects, 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 2: 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 and Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

Note 3: 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/

ACCT 563 Course Objectives Rubric

Course Objectives	3-Exceeds Expectation	2-Meets Expectation	1-Does Not Meet Expectation
Be able to identify how fraudulent financial practices are implemented.	A student demonstrates great understanding of how fraudulent financial practices are implemented	A student demonstrates partial understanding of how fraudulent financial practices are implemented.	A student does not demonstrate the understanding of how fraudulent financial practices are implemented.
Be able to understand the cybercrime fraud issues and digital forensic methods.	A student demonstrates great understanding of the cybercrime fraud issues and digital forensic methods.	A student demonstrates partial understanding of the cybercrime fraud issues and digital forensic methods.	A student does not demonstrate the understanding of the cybercrime fraud issues and digital forensic methods.
Be able to identify the rules of evidence and	A student demonstrates an excellent ability to identify the	A student demonstrates some ability to identify the rules of	A student does not demonstrate the ability to identify the rules of

litigation procedure related to forensic accounting.	rules of evidence and civil procedure related to forensic testimony.	evidence and civil procedure related to forensic testimony.	evidence and civil procedure related to forensic testimony.
Be able to understand the basis of forensic practices used by forensic professionals.	A student demonstrates a great understanding of the forensic practices used by forensic professionals.	A student demonstrates partial understanding of the forensic practices used by forensic professionals.	A student does not demonstrate the understanding of the forensic practices used by forensic professionals.
Be able to apply fraud related computer programs and identify potential fraud risk and conduct analysis.	A student demonstrates great competency of applying fraud related computer programs and conducting analysis.	A student demonstrates some competency of applying fraud related computer programs and conducting analysis.	A student does not demonstrate competency of applying fraud related computer programs and conducting analysis.

ACCT 563 Course Writing Component Rubric

Rubric for Writing Component Assessment	3-Exceeds Expectation	2-Meets Expectation	1-Does Not Meet Expectation
Content and substance (45%) o The paper successfully addresses the research question/issue/problem(s). **(15% maximum)** o The paper thoroughly uses the text and other literature. The sources used in the paper are derived from reputable sources and incorporated appropriately. **(10% maximum)** o The paper includes a clear introduction and a solid conclusion section. **(10% maximum)** o The main points of the paper are well developed and communicated. All arguments are logically presented. **(10% maximum)**			
Critical thinking and analysis (40%) o The paper successfully demonstrates the ability to evaluate and analyze information from sources. The analysis and evaluation results in a paper that demonstrates original thought. **(10% maximum)** o The paper includes arguments from varying perspectives. It includes appropriate supporting data. **(10% maximum)** o The paper appropriately classifies, explains, compares, contrasts and makes inferences based on researched sources. **(10% maximum)** o The paper demonstrates critical thinking through the use of appropriate judgments, conclusions and assessment based on evaluation and synthesis of information. **(10% maximum)**			
Formatting and writing quality (15%) o The paper demonstrates the appropriate use of			

APA formatting including proper citation. **(3% maximum)** o The paper contains wording that is concise, appropriate, and professional. **(3% maximum)** o The paper uses a standard font, one-inch margins, double spacing, page numbering and appropriate headers. **(3% maximum)** o Grammatical skills are accurate with typically less than one error per page. **(3% maximum)** o The paper is free from excessive spelling and punctuation errors, typically less than one error per page. **(3% maximum)**			

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 Resources and Services
East Texas A&M University Library - Room 132
Phone (903) 886-5150 or (903) 886-5835
StudentDisabilityServices@etamu.edu

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:

East Texas A&M University 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: East Texas A&M University 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 East Texas A&M University 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 East Texas A&M University 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 East A&M University campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

East Texas A&M University Supports Students' Mental Health
The Counseling Center at East Texas A&M University, 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.etamu.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.

An Instruction of Accounting Fraud Research and Analysis Project:
Each student will be required to conduct one accounting fraud research and analysis project to encompass a written paper and the corresponding presentation in the **ACCT 563 Advanced Forensic Accounting** course. The purpose of the fraud research and analysis project is to help better understand the course content, apply various fraud examination theories and concepts, and to analyze the symptoms and controls, in order to build up their critical thinking skills in learning. The selected topic of forensic research and analysis will focus on accounting frauds, or occupational frauds, but not limited to financial frauds, tax frauds, cyber frauds, government frauds, etc. Students are welcome to discuss with the instructor early for a best selection of the research topic.

- Are there any **useful tips** to write a good report?
  1) Start early. Never wait until the last the minute to work on the paper. You do need sufficient time to work on it.
  2) Write in complete sentences. In clear format, easy for the readers to read and to get the main points of your report. NO LIST your idea.
  3) Always write the report using the related information/theory/rules from the course, including your research on FASB's Accounting Standards Codification (**ASC**) or AICPA's Auditing Standard (**AS**) and other related accounting concept(s)/standard(s).
  4) In a professional format/ tone. The instructor can tell whether you take the assignment seriously and spend time in an effective way to make the report sounds persuasive and professional.
  5) You can use various method(s) to make your report professional and persuasive. Use your own words but keep it concise. For example, tables, figures, or other references (but remember to cite in a correct format).

- **Format**: It is the expectation to prepare your paper for 5-8 pages including references. The document should follow APA format with scholarly supporting reference and proper citation and formatting in Times New Roman, double space, 12-point font with one-inch margins. Please carefully proof- read and avoids errors before submission.
- More tips for the research project:
- You are expected to use electronic means such as databases and journal articles to research the fraud topics of interests. Several theories will also be explained throughout the semester and students are expected to utilize these theories to support their reasoning and arguments related to the topics being researched. The paper must demonstrate a mastery of the basic writing mechanics, be free of grammatical errors and supported by proper references.

- The following **professional resources** may be useful (but not limited to) for your research to assist your analyses. You are encouraged to discuss the authoritative literature with the instructor.
- FASB's Accounting Standards Codification (**ASC**); our school has the yearly academic subscription.
- SEC website via **EDGAR** database for **10K** and **10Q filing**, proxy statements, and SEC's Accounting and Auditing enforcement releases (**AAER**), litigation releases (**LR**), and administrative proceeding, etc.
- International Accounting Standards Board (IASB)
- Governmental Accounting Standards Board (GASB)
- PCAOB's Auditing Standard (**AS**) and Auditing Interpretation (**AI**) and other rules.
- AICPA's **code of professional conduct** rules.
- Department of Justice's **litigation releases**.
- **IRS codes**, regulations, and official guidance.

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ACCT 563 -01W Advanced Forensic Accounting
(1/29—5/8)
Readings & Assignments Tentative Schedule: subject to change with an advanced notice. ***Please check the course announcements & updates frequently on D2L*

Week of	Topic	Activity
Week 1 (Jan-29)	Overview of Class *Ch-1 Intro to Problems of Accounting Fraud (Jackson)*	**Academic honesty form** Weekly Assignment/Quiz/Discussion
Week 2 (Feb-2)	*Ch-3 The Sizzling Saga of Sunbeam (Jackson)* Chapter 1: Introduction of Forensic Accounting (Crumbley) Chapter 2: Forensic education and specialties (Crumbley)	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 3 (Feb-9)	*Ch-4 Hocus Pocus (Jackson)* Chapter 3: Fraudulent financial reporting (Crumbley) Chapter 4: Detecting fraud in financial reporting (Crumbley)	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 4 (Feb-16)	**CAATs Introduction and Practice (or TBA)**	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 5 (Feb-23)	*Ch-5 WorldCom Wizardry (Jackson)*	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 6 (Mar-2)	Chapter 7: Money Laundering (Crumbley) Chap 15: Frauds against Consumers (Albrecht) Chap 16: Frauds on Bankruptcy Divorce Tax (Albrecht)	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 7 (Mar-9)	**Spring Break**	
Week 8 (Mar-16)	Contemporary topics on the global fraud issues -1 (or TBA)	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 9 (Mar-16)	Chapters Review **Exam I (TBA): include case study analysis**	**Exam I** will close @Sunday 11:59 pm CST
Week 10 (Mar-23)	*Ch-6 Abracadabra (Jackson)* Chapter 14 Digital Forensic Analysis (Crumbley) Chap 17: Fraud against E-commerce (Albrecht)	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 11 (Mar-30)	*Ch-7 Enron and the Tale of the Golden Goose (Jackson)*	Text case study discussion Weekly Assignment/Quiz/Discussion **Due Data Analysis Project-** @ Sunday 11:59pm (or TBA)
Week 12 (Apr-6)	*Ch-8 Tall Tales (Jackson)*	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 13 (Apr-13)	*Ch-9 Mortgage Mayhem (Jackson)*	Text case study discussion Weekly Assignment/Quiz/Discussion
Week 14 (Apr-20)	**Project week**	Weekly Assignment/Quiz/Discussion
Week 15 (Apr-27)	**Fraud Research Presentation—I**	**Fraud Research Project Paper–** Due @ Sunday (or TBA)
Week 16 (May -4)	**Fraud Research Presentation—II** **Fraud Research Project (TBA)**	**Fraud Research Project Paper–**