

Reinhardt University
Course Syllabus
BUS 298: Principles of Fraud Examination (3 Credits)

Time: Canvas
Instructor: Dr. Melissa Hickman, CPA, CFE
Dates: Fall 2023- Oct 9 – Dec 3
Cell Phone: 706-766-5225
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Text: Albrecht, Albrecht, Albrecht, and Zimmerman, Fraud Examination, 6th Edition. Cengage Publishing, ISBN: 978133761967.

Credit Hours: Courses offered in an 8-week session are twice as intensive as those held during a traditional full semester. Each week students should expect to spend 14 hours interacting with course content through a combination of direct instruction and out of class student work. Examples of direct instruction may include viewing or reading course lectures, engaging in class forum discussions with the course instructor and other students, viewing or reading supplementary online content required by the instructor, completing course quizzes and/or examinations, and reading instructor announcements related to course material and instructor feedback on assignments. Examples of out of class student work may include reading the assigned course textbook, doing independent library research, completing essay assignments, developing more extensive research papers, and studying in preparation for exams and quizzes.

COURSE DESCRIPTION

This course introduces the basic principles, theories, concepts, and terminology relative to the prevention, investigation, and detection of fraud schemes. Topics include financial statement analysis, interpretation and analysis of financial records and supporting documentation, fraud examination approaches, and fraud examination reports. Students will cover how and why fraud occurs in organizations, develop skills to detect fraud, and be able to identify and classify the various types of fraud.

STUDENT LEARNING OUTCOMES

Upon completion of the course, students will

- Analyze fraud scenarios (actual and fictitious) using the fraud triangle. (M1 and M4, UD2)
- Describe different approaches to fraud investigation. (M1, M2, M4, and M6, UD 1 & UD 2)
- Identify the major occupational fraud schemes and controls to prevent them. (M1, M3, & M4, UD 2 & UD 4)
- Identify controls that detect fraudulent behavior. (M1, M3, & M4, UD2)
- Recognize and understand analytical symptoms of fraud. (M1, M4, & M6, UD2)

- Understand the consequences of fraud to various parties (M1, M2 & M4, UD)

McCamish School of Business Learning Objectives:

1. Critical Thinking, Analytical and Problem-Solving Skills - analyze business situations using information and logic to make recommendations for problem solving and decision making
2. Interpersonal, Teamwork, Leadership, and Communications Skills -use team building and collaborative behaviors in the accomplishment of group tasks and will communicate effectively the problem alternatives considered, a recommended solution, and an implementation strategy in oral, written, and electronic form.
3. Ethical Issues and Responsibilities - recognize and analyze ethical dilemmas and propose resolutions for practical business solutions.
4. Functional Business Knowledge - apply foundation business knowledge and skills to develop competent decisions within each Business discipline - management, marketing, accounting, and information
5. Awareness of Global and Multicultural Issues - develop awareness and analyze global and multicultural issues as they relate to business.
6. Technology Skills - effectively use current technology for business applications.

Reinhardt University Student Learning Outcomes

Domain I: Communication

Students will demonstrate:

1. Effective expression of ideas through writing, speech, and visual media.

Domain 2: Critical Thinking and Inquiry

Students will demonstrate:

2. Integrative, critical thinking and inquiry-based learning using evidence, logic, reasoning, and calculation.
3. Knowledge of various research methodologies, information, technological, and scientific literacy.
4. Independent thought and imagination; preparation for lifelong learning.

Domain 3: Self, Society and Culture

Students will demonstrate:

5. Knowledge of the traditions of Western civilization and their global context.
6. Knowledge of the diversity of societies and cultures; the ability to view themselves and the world from cultural and historical perspectives other than their own.

Domain 4: Values and Ethics

Students will demonstrate:

7. Integrity and ethical responsibility.
8. Understanding of and commitment to physical, emotional, and spiritual wellness.
9. Stewardship and civic engagement, coupled with the ability to work with others both collaboratively and in leadership roles.

LEARNING PROCESS

This course involves active-based learning. We will use tools, such as case analysis, discussion, problem-solving, quantitative reasoning, information literacy, technological competency, interview techniques, and analysis of ethical dilemmas.

It is imperative that you keep up in your assignments.

EVALUATION

Assignment Category	Number of Graded Items	Point per Item	Total Points
Case Studies	1	100	100
Discussion Forums	8	50	400
Homework Assignments	8	50	400
Exams	2	100	200
Research Project	1	100	100
Total			1200

GRADING SCALE

- A 90 – 100
- B 80 – 89
- C 70 – 79
- D 60 – 69
- F 59 and below

Please note, to maintain fairness in this course, extra credit is provided only at the discretion of the instructor and offered to the entire class. None will be granted at the end of course to raise your grade. Late work is not accepted. Thank you!

COURSE FORMAT

This course employs a collaborative learning model that allows all participants to learn from each other, and organized around the following delivery modes:

- Weekly guided out-of-class independent reading, learning exercises, and homework assignments,
- Weekly asynchronous out-of-class/online practical problem-solving exercises,

- Weekly face-to-face, in-class lectures and practical problem-solving exercises,
- Weekly hands-on individual, and team exercises and discussions,
- Course-long team case-study project.

INSTRUCTIONAL METHOD

The lecture portions of will focus on the applications of the principles, theories, and methods covered by the materials to practical problem-solving exercises and discussions, supplemented and elaborated with real-life business examples and experiences. Students are expected to provide the bulk of class participation by discussing topics, questions, and actual experiences. Each student is therefore expected to have read the assigned weekly and to participate in the class discussions. Hands-on practice is necessary to learn the discipline of fraud examination, which is heavily integrated with technology, whether using Excel or using specific financial software. In addition, assignments drawing on skills learned in other classes (e.g., use of Excel spreadsheets) will help you reinforce these skills that are needed in today's business environment.

ASSIGNMENTS

Readings

The directed reading component of the course will involve reading done independently by the student, with learning assessed through homework problems and exams. Readings could consist of chapters from the textbook or posted articles.

Homework

For each week, you will need to complete Homework assignments as assigned in canvas.

Discussions

Students are expected to actively participate in unit discussion assignments. Requirements and deadlines for postings shall be published within individual Unit. Use your own words to communicate ideas and incorporate source material to support your assertions. Learners must also employ proper grammar, punctuation, and correct spelling. Citations and references in APA format are required. Initial posts are due on Wednesday and two response to peer posts are due by Sunday each week.

Mid-term & Final Exams

There will be two exams administered in our course.

Case Studies and Research Project

Detail for the case studies and research project will be posted in Canvas.

Be sure to use proper grammar, spelling, and APA format, including proper citations and references.

POLICIES AND PROCEDURES

Cheating/Plagiarism - Don't. You earn a 0 for the assignment or exam.

Late work is not accepted! Please plan your time accordingly. Assignments will be closed on the due date and will not be accepted beyond the due date.

Makeup exams - Inform the professor in advance of any known absences. No excuse will be accepted after the exam/quiz is given.

References – You may not use wikipedia because it's not a verifiable source. No investopedia or any source ending in pedia.

Reinhardt e-mail accounts are the official means of communication. The instructor will only correspond with students via Reinhardt e-mail accounts.

All assignments should be uploaded to the course website unless indicated otherwise. No assignment is accepted via email unless specifically requested by instructor.

The Center for Student Success located in the library, is a free tutoring service available to all students.

For appointments--go to Reinhardt webpage; click on Academics. When the next page appears, click Center for Student Success. On that screen, click Student Appointment Form. Fill out required fields and then submit. If you would prefer to call, the number is 770-720-9232.

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 documented disability requiring an accommodation, please contact the Academic Support Office (ASO).

Reinhardt University is committed to providing reasonable accommodations for all persons with disabilities. Therefore, if you are seeking classroom accommodations under the Americans with Disabilities Act, you are required to register with the **Academic Support Office (ASO)**. ASO is located in the basement of Lawson Building. Phone is 7707205567. To receive academic accommodations for this class, please obtain the proper ASO letters/forms.

Academic Integrity

All students are expected to adhere to the highest standards of academic integrity, and to abide by the Reinhardt Honor Code. Also, all students are expected to be familiar with the Reinhardt policy on academic dishonesty stated in the University Catalog and in the Student Handbook. Plagiarism (using the ideas and phrases of others without crediting them, therefore claiming those ideas and phrases as your own) will not be tolerated in this course or on this campus. To avoid such academic dishonesty, you must use a citation (footnote or in text) for all ideas drawn from your reading and research, including

research in encyclopedias and online, even when you have restated those ideas in your own words.