Course Number: ACCT 3340

Course Name: Fraud Examination

Semester: TBD
Instructor: TBD

Office: TBD
Phone: TBD
Email: TBD

Office Hours: Six hours per week as posted

Course Description: This course will cover the basic principles of fraud examination. Course topics include the behavioral aspects of fraud and common fraud schemes including skimming, larceny, check tampering, register disbursements schemes, billing schemes, payroll and expense reimbursement, non-cash misappropriations, corruption & bribery, and fraudulent financial statements.

Course Prerequisites:
- ACCT 2301 & ACCT 2302, Junior Standing or Above

Required Materials:

Learning Objectives:
By the end of this course, the students will be able to:
- Demonstrate and understanding of the nature and magnitude of the problem of economic fraud as it affects business, nonprofit and government organizations.
- Demonstrate an understanding of the psychology of fraud known as the “fraud triangle” by being able to apply it to real world cases.
- Demonstrate the ability to distinguish among the various kinds of occupational frauds.
- Develop an understanding of the role of internal and external accountants in preventing and detecting fraud.
- Demonstrate an understanding of the COSO framework for internal controls and how it assists in fraud prevention and detection.
Major Field Test (MFT):

The MFT is required for all students pursuing the Bachelor of Business Administration degree. Students register for the MFT in BUSI0088, Major Field Test in Business. To prepare for this test, business majors are advised to retain their class notes, textbooks, and other relevant materials from their business core courses in the areas referenced below. Completion of all College of Business core courses except MGMT 4388 is required. BUSI 0088 is CR/NC.

As an integral part of the College of Business’ Assurance of Learning program, the MFT is a nationally-normed, standardized multiple-choice test developed by the Educational Testing Service and administered to senior-level business students at many AACSB International accredited institutions in the United States. It is designed to measure students’ academic achievement through demonstration of their basic knowledge and understanding of key concepts, theories, and analytical methods in the functional areas of business. This test covers the areas of accounting, economics, finance, international issues, legal and social environment of business, management, marketing, quantitative business analysis, and information systems.

Websites Used:
Blackboard https://bb9.tamucc.edu/

Course Policies:

Exams –
You may be tested on all assigned readings in the text book and exercises whether or not we discuss them in class. If you have a critical reason for needing to reschedule any of the exams discuss it with me in person or by email before the exam. You will receive a grade of zero for failure to sit for Final exam or any other quiz/exam. Not sitting for Final exam does NOT entitle you for a grade of “I” (incomplete).

Extra credit (if any):
I do not give any extra credit exercises for the purpose of improving your grade (unless assigned to all students in the class at my discretion). You already have several opportunities to affect your grade.

Electronic Device Usage:
Computers or tablets are required to complete the course.

Performance Evaluation and Grading:
Student performance evaluation may be based on exams, quizzes/attendance, homework problems, and other assignments. A sample of the relative weights of each of these components is as follows.
Exams (3 @ 25% each)  
75 

Project and participation 
25 

Total  
100

A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%; B: 80-89%; C: 70-79%; D: 60-69%; F: 0-59%.

Academic Integrity/Plagiarism
University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in a zero the first time and failing the course for any additional offence.

Dropping a Class:
I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. TBD is the last day to drop a class with an automatic grade of “W” this term.

Preferred methods of scholarly citations: _______ style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use ______ style citations and references.

Classroom/professional behavior:
Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

Grade Appeals:
As stated in University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading,
may appeal the final grade given in the course. The burden of proof is upon the student to
demonstrate the appropriateness of the appeal. A student with a complaint about a grade
is encouraged to first discuss the matter with the instructor. For complete details,
including the responsibilities of the parties involved in the process and the number of
days allowed for completing the steps in the process, see University Procedure
13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible
through the University Rules Web site at
http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or
guidance in the grade appeal process, students may contact the Dean’s office in the
college in which the course is taught or the Office of the Provost.

Disabilities Accommodations:
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
believe you have a disability requiring an accommodation, please call or visit Disability
Services at (361) 825-5816 in Corpus Christi Hall 116.
If you are a returning veteran and are experiencing cognitive and/or physical access
issues in the classroom or on campus, please contact the Disability Services office for
assistance at (361) 825-5816.

Statement of Academic Continuity:
In the event of an unforeseen adverse event, such as a major hurricane and classes could
not be held on the campus of Texas A&M University–Corpus Christi; this course would
continue through the use of Blackboard and/or email. In addition, the syllabus and class
activities may be modified to allow continuation of the course. Ideally, University
facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of
the closing of the physical campus. However, students need to make certain that the
course instructor has a primary and a secondary means of contacting each student.

Summary of Topical Coverage:

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction to occupational fraud</td>
<td>3</td>
</tr>
<tr>
<td>Cash skimming schemes</td>
<td>3</td>
</tr>
<tr>
<td>Cash larceny schemes</td>
<td>3</td>
</tr>
<tr>
<td>Check tampering schemes</td>
<td>3</td>
</tr>
<tr>
<td>Register disbursement schemes</td>
<td>3</td>
</tr>
<tr>
<td>Invoice (&quot;billing&quot;) schemes</td>
<td>6</td>
</tr>
<tr>
<td>Payroll schemes</td>
<td>3</td>
</tr>
<tr>
<td>Expense reimbursement schemes</td>
<td>3</td>
</tr>
<tr>
<td>Inventory and other asset misappropriation schemes</td>
<td>3</td>
</tr>
<tr>
<td>Bribery and corruption</td>
<td>3</td>
</tr>
<tr>
<td>Fraudulent financial statements</td>
<td>6</td>
</tr>
<tr>
<td>Interviewing witnesses</td>
<td>3</td>
</tr>
<tr>
<td>Student Research Project Presentations</td>
<td>3</td>
</tr>
<tr>
<td>---------------------------------------</td>
<td>---</td>
</tr>
<tr>
<td>TOTAL</td>
<td>45</td>
</tr>
</tbody>
</table>