

**Moravian College**  
**ACCT 291 – Principles of Fraud Examination – Spring 2015**  
**Course Syllabus**

Discussion Leader Contact Information:

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Office hours: ½ hour before and ½ hour after class, or call for appointment

Prerequisites: Intermediate Accounting I (Acct 218)

Class: Monday Nights, 6:30-9:30 PM

Required Texts:  
Forensic Accounting and Fraud Examination (2<sup>nd</sup> Edition); McGraw Hill;  
Hopgood, Leiner, Young; ISBN 978-0-07-813666-5;

ACFE 2014 Report to the Nations:  
<http://www.acfe.com/rtn/docs/2014-report-to-nations.pdf>

Course Description and Learning Objectives:

- This course will introduce the student to the concepts of fraud, investigation, and forensic accounting. Underlying learning objectives include:
  - Understanding the differences and similarities of financial versus forensic accounting
  - Identification of fraudulent activities
  - Understanding the ‘fraud triangle’
  - Application of forensic accounting concepts to a fraud investigation

Grading: (3) Exams at 20% each; Class participation/homework 10%; Final Exam 30%

Grades are a measure of knowledge, intended to measure your command of the subject matter. My objective is to treat all students fairly. It is within the instructor’s purview to apply qualitative judgment in determining grades. Class attendance is expected, as class participation is a component of your grade. Note however, that mere attendance is not equivalent to ‘participation’. Class participation is further described below. All students are expected to take tests when scheduled and submit assignments when due. Makeup tests and extensions must be cleared by the instructor in advance and will only be granted with a legitimate excuse. Optional: participation in Accounting Club activities will earn you up to 3 additional bonus points.

OVERALL COURSE GRADE SCALE:

A+	96 to 100	A	93 to 95.9	A-	89 to 92.9
B+	87 to 88.9	B	83 to 86.9	B-	79 to 82.9
C+	76 to 78.9	C	72 to 75.9	C-	68 to 71.9
		D	58 to 67.9		
		F	BELOW 58		

**Class Participation:**

Successful completion of this class will require extensive class participation. Class members are required to read all of the assigned chapters/exercises/problems/etc. Participation is a component of the final grade, based on the nature of each student's involvement. Higher participation grades will be given for insightful comments or questions that relate to class material. It is important that you attend each class and complete, or at least attempt, all assigned work. Each concept builds on prior concepts, so keep pace and ask questions accordingly.

**Academic Honesty:**

Please refer to the subject policy in your Student Handbook. Integrity and honesty are qualities considered to be the "norm" among students at Moravian. However, any student who chooses to deviate from that "norm" risks automatic failure in this course.

**Disability Support Services:**

"Students who wish to request accommodations in this class for a disability should contact Ms. Elaine Mara, Assistant Director of Academic & Disability Support, located on the first floor of Monocacy Hall (extension 1401). Accommodations cannot be provided until authorization is received from the Academic & Disability Support office."

This syllabus is subject to change.

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Course Schedule:

- General – ACFE 2014 Report to the Nations (read 9 pages for each class)

Week 1 – Jan 19

- Chapter 1, Intro to Forensic Accounting and Fraud Examination
- Chapter 2, Forensic Accounting Legal Environment

Week 2 – Jan 26

- Chapter 3, Accounting Info Systems
- Chapter 4, Auditing

Week 3 – Feb 2

- Chapter 5, Fraud Prevention & Risk Management

Week 4 – Feb 9

- TEST #1 (chapters 1-5)

Week 5 – Feb 16

- Chapter 6, Fraud Detection

Week 6 – Feb 23

- Chapter 7, Fraud Investigation
- Chapter 8, Evidence Collection

Week 7 – March 2

- Chapter 9, Evidence – physical, documentary, observational

**MONDAY, MARCH 9 – SPRING BREAK**

Week 8 – March 16

- Chapter 12, Reports, Litigation and the Recovery Process

Week 9 – March 23

- TEST #2 (chapters 6-9)

Week 10 – March 30

- Chapter 10, Interview and Interrogation

Week 11 – April 6

- Chapter 13, Employee, Vendor and other Frauds against the Organization

Week 12 – April 13

- TEST #3 (chapters 10, 12, 13)

Week 13 – April 20

- Chapter 14, Financial Statement Fraud
- Chapter 19 – Other Forensic Accounting Services – Business Valuation

Last class – April 27

- ACFE 2014 Report to the Nations – full review (read 9 pages for each class)
- Review, Q&A

FINAL EXAM – MAY 4