

COURSE SYLLABUS

YEAR COURSE OFFERED: 2015
SEMESTER COURSE OFFERED: Fall
DEPARTMENT: ACCOUNTANCY AND TAXATION
COURSE NUMBER: ACCT 7385
NAME OF COURSE: FRAUD EXAMINATION
NAME OF INSTRUCTOR: Dan Ramey, CPA, CFE, CIA, CFF
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Office Hours: TBA

The information contained in this class syllabus is subject to change without notice. Students are expected to be aware of any additional course policies presented by the instructor during the course.

Learning Objectives

<p>The students can learn how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved and why it is important to understand the “red flags” of fraud.</p>

Prerequisites: Intermediate Accounting

Mission of the Department of Accountancy and Taxation

- Prepare accounting graduates for leadership roles in the accounting profession;
- Conduct research that advances the body of accounting knowledge, and inevitably has implications on accounting practice;
- Perform service that leads to the efficient and effective practice of accounting.

Objectives of the Department of Accountancy and Taxation

Prepare its undergraduate students for graduate education or productive careers by establishing the foundations for life-long learning;

- Prepare its master-level students for positions of leadership in the accounting profession;
- Prepare its doctoral students for successful careers in accounting education and research;
- Develop innovative and effective instructional methods that stimulate accounting learning;
- Provide significant intellectual contributions in basic and applied accounting scholarship;
- Provide significant service and leadership to the accounting profession, the College of Business, the University, and to both professional and academic organizations.

The C.T Bauer College of Business and the Department of Accountancy & Taxation have established Learning Goals for each of our programs as part of our accreditation by The Association to Advance

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Collegiate Schools of Business. Additional information about the learning goals for accounting may be found at <http://www.bauer.uh.edu/departments/accy/why-accounting/accounting-learning-goals.php>.

This course incorporates the following MSACCY Program Learning Goals: (a) oral communication skills through class discussions; (b) written communication skills through examinations; (c) research skills through assigned research projects; (d) ethical awareness through case evaluations; (e) global awareness through class discussions; (f) technological skills through research project; and (g) analytical problem solving skills through case evaluations and research project.

Major Assignments/Exams

COURSE GRADING: Your grade will be determined as set forth below:

Letter grade will be a percentage of total points as follows after curve if applicable:

90 - 100 %	A
80 - 89%	B
70 – 79%	C
60 – 69%	D
Below 60%	F

The determination of the final grade will be as follows:

	<u>% of Grade</u>
Class Participation	10%
Case Studies	15%
Semester Project	25%
Exam 1	25%
Exam 2	25%

Examinations **must be** taken at the scheduled time. Examinations may be missed only under extraordinary circumstances which must be approved by the instructor *prior* to the examination. Lack of preparation or multiple examinations on the same day are not acceptable excuses for missing an exam. If you are unable to take the exam for medical reasons – you must obtain a signed medical excuse from a Medical Doctor (MD) prior to or on the day of the exam and there will be no exceptions (the medical excuse must be signed by the MD). The signed medical excuse must contain the address and phone number of the MD so that the excuse can be verified. An alternative time for the examination will be allowed for *University-Approved Conflicts* (such as military duty, religious holy days, and participation in an intercollegiate sport). Students with disabilities who need special accommodations are requested to contact the Center for Students with Disabilities (Phone: 713-743-5400).

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Policy on Incomplete (I) Grades

The University of Houston regulations for assigning incomplete grades state: *"The grade of I (incomplete) is a conditional and temporary grade given when students are passing a course, but for reasons beyond their control, have not completed a relatively small part of all requirements."* (Emphasis added) Reasons for a student being unable to complete a course are due to: *"Health, Accident, Injury, or Family Tragedy"*

A student who wants to try to improve their course grade, or avoid scholastic probation, or avoid loss of scholarship grants, or a student who needs to retake the course but wants to avoid paying tuition etc., WILL NOT be given an incomplete grade.

Withdrawal and Course Enrollment Restrictions

Please refer to the university academic calendar at www.uh.edu/academics/catalog/general/academic_calendar.html for important dates for this semester. If you withdraw from the class by the drop deadline, we will assign a W (withdraw passing) regardless of your performance on the exams.

Academic Honesty:

The University of Houston Academic Honesty Policy is strictly enforced by the C. T. Bauer College of Business. No violations of this policy will be tolerated in this course. The policy is included in the University of Houston Student Handbook, <http://www.uh.edu/dos/hdbk/acad/achonpol.html>. Students are expected to be familiar with this policy. Students that violate the UH Academic Honesty Policy in this course will receive an "F".

Accommodations for Students with Disabilities:

The C. T. Bauer College of Business would like to help students who have disabilities achieve their highest potential. To this end, in order to receive academic accommodations, students must register with the Center for Students with Disabilities (CSD) (telephone 713-743-5400), and present approved accommodation documentation to their instructors in a timely manner.

Attendance and Participation

This course is one of the more challenging college/university level accounting courses. To increase your success as a student you should: read the chapter and review the class power points before the chapter is covered in class; attend class;

Classroom attendance & participation is expected and necessary in order to learn the accounting principles and related knowledge taught in this course. Materials will be presented in class that you are responsible for and will be included on the exams that will not be posted on Blackboard. **If you do not attend class and do not complete the exercises and problems as set forth in this Course Syllabus – you will not be successful in this course!**

Work Schedules: Do not enroll in this course if the class times conflict with your work schedule. We will not adapt the course in any way to fit any work schedules.

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Required Reading

Textbook:	<i>Principles of Fraud Examination, Fourth Edition, Joseph T. Wells, CFE, CPA; John Wiley & Sons, Inc.; 2014. ISBN 978-1-118-58288-6</i>
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In addition to the textbook, information and some demonstration and homework problems (as well as relevant solutions) will be provided on **Blackboard** which is an integral part of this course.

A good study plan for this course might be to become familiar with the textbook chapters and the extensive material on Blackboard immediately before and after the first class introducing that course. Then as you continue reading and digesting the topic material start and continue working as many of the suggested homework problems and assignments as you are able to complete. There will be weekly assignments for the majority of the course time period.

Other Course Policies and Information

Important Dates:

Wednesday, September 9, 2015 -- LAST DAY TO DROP WITHOUT RECEIVING A GRADE AND WITHOUT HOURS COUNTING TOWARDS ENROLLMENT CAP.

Friday, October 30, 2015 -- LAST DAY TO DROP OR WITHDRAW WITH A "W." PLEASE DO NOT WAIT UNTIL THE LAST MOMENT TO DROP.

Class E-Mail's:

Students are responsible for checking their personal UH e-mail account and messages for class related communications. There have been instances where students have gone on-line and processed a change to have their UH e-mails forwarded to a personal e-mail account (Yahoo, Hotmail, etc.) and the messages are not being forwarded – particularly for Hotmail accounts. This is not a UH issue – it is an issue within the Hotmail server(s) – so you need to check your UH e-mail for messages instead of your personal e-mail accounts that you are having your UH e-mails forwarded to.

Evaluations

The CBA has a policy that requires all of its instructors to be evaluated by their students. The results of these evaluations are important to provide feedback to instructors on how their performance can be improved. In addition, these evaluations are carefully considered in promotion, salary adjustment and other important decisions. We openly encourage students to provide feedback to the instructors and to the CBA through the evaluation process.

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List of Discussion/Lecture Topics

Date	Topic(s)	Assigned Reading, Review Questions, & Discussion Issues	Assignments and Homework
08-24-15	Introduction	Chapter 1	
08-31-15	Skimming and Cash Larceny	Chapters 2 & 3	
09-07-15	No Class – Labor Day Holiday		
09-14-15	Billing Schemes	Chapters 4	
09-21-15	Check Tampering and Payroll Schemes	Chapters 5 & 6	Fraud News articles
09-28-15	Expense Reimbursement Schemes and Register Disbursement Schemes	Chapters 7 & 8	Fraud News articles; Review Essentials Terms, Review Questions, and Discussion Issues – Chapters 1 - 8
10-05-15	Non-Cash Assets and Corruption	Chapters 9 & 10	Fraud News articles; Submit Fraud Case for Project to Instructor for Approval
10-12-15	Exam 1	Chapters 1-8	Review the 1 st hour of class
10-19-15	Accounting Principles and Fraud and Financial Statement Fraud Schemes	Chapters 11 & 12	Fraud News articles
10-26-15	External Fraud Schemes	Chapter 13	Fraud News articles
11-02-15	Fraud Risk Assessment	Chapter 14	Fraud News articles
11-09-15	Conducting Investigations and Writing Reports and Interviewing Witnesses	Chapters 15 & 16	Fraud News articles
11-16-15	Discussion of Selected Project Cases with Short PowerPoint Presentation		
11-23-15	Occupational Fraud and Abuse: The Big Picture	Chapter 17	Fraud News articles
11-30-15	Fraud Examination Review; Written Project Due		Fraud News articles; Review Essentials Terms, Review Questions, and Discussion Issues – Chapters 9 - 17
12-08-15 to 12-16-15	Exam 2 during scheduled final exam period		

Syllabus Revisions

#	Change Date	Date Posted to BB	Changes
01	09-10-15	09-10-15	Original syllabus completed and posted to Blackboard
02	09-19-15	09-19-15	Dan's email address @bauer.uh.edu; deleted reference to WileyPlus; updated scheduled Topics and Assignments
03	09-23-15	09-23-15	Change assignments and exam on 10-05 and 10-12