

California University of Pennsylvania
Guidelines for New Course Proposals
University Course Syllabus
Department of Business and Economics
UCC Approval date: 3/9/2017

A. Protocol

Course Name: Introduction to Accounting Fraud Investigation
Course Number: ACC 450
Credits: 3
Prerequisites: ACC 301
Maximum Class Size (face-to-face): 35
Maximum Class Size (online): 35

B. Objectives of the Course:

Upon completion of the course, students should be able to:

- 1) Identify and explain the characteristics which must be present to assert and prove fraud
- 2) Compare and contrast the various types of accounting frauds
- 3) Identify common fraud risk factors and relate those risk factors to the fraud triangle
- 4) Identify the fraud elements and relate each element to a specific fraud case
- 5) Assess the effectiveness and application of several common accounting investigative techniques, including but not limited to
 - a) Benford's Law
 - b) Tracing/Vouching
 - c) Independent Confirmations
 - d) Regression analysis
 - e) Usage of publicly available data
- 6) Evaluate the validity and usage of source documents to support an accounting position
- 7) Design and assess the effectiveness of preventive, detective and corrective internal controls
- 8) Contrast the implementation of controls and the design of controls
- 9) Interpret the results of internal controls testing
- 10) Identify various ethical frameworks applicable for fraud investigators

C. Catalog Description:

This class provides an introduction into fraud investigation from the perspective of an accounting professional. Coverage includes defining fraud, introduction to various fraudulent accounting schemes, reflection upon high profile fraud cases, quantitative and qualitative investigative techniques, understanding and testing internal controls over financial reporting, and professional ethics considerations.

D. Outline of the Course:

- I. Introduction to fraud
 - a. Define fraud and the necessary characteristics for proving fraud
 - b. Identify various fraudulent accounting schemes utilizing criteria, condition, cause and effect framework
 - c. Fraud elements
 - d. Fraud triangle
 - e. Fraud risk factors
 - f. Fraud impact on the economy
 - g. High profile fraud cases
- II. Internal Controls
 - a. Implementation
 - b. Design
 - c. Preventive
 - d. Detective

- e. Corrective
- f. Understanding
- g. Testing
- III. Investigative Techniques
 - a. Quantitative
 - b. Qualitative
 - c. Evidence
 - d. Maintaining integrity of evidence for use in court proceedings
- IV. Ethics in fraud investigation
 - a. Ethics definition
 - b. Ethical frameworks
 - c. Implications

E. Teaching Methodology:

1) Traditional Classroom Methodology

Teaching methodology includes, but is not limited to: lecture, multi-media presentations, quizzes, homework, in-class activities, discussion boards, group projects, simulation, group presentation and peer student comments, analysis of readings, case studies, individual projects, and incorporation of internet resources. Emphasis will be placed on engaging students for involvement and active participation in the learning process.

2) Online Methodology

Teaching methodology includes, but is not limited to: voice/video lecture, discussion boards, quizzes, homework, group projects, case studies, simulation, live classrooms, streaming media, internet research, research papers, voice/video presentations, voice announcements, voice e-mails, and podcasts. Emphasis will be placed on engaging students in active learning. This course follows the Quality Matters™ rubric.

F. Text

Hopwood, Leiner & Young (2012). *Forensic Accounting and Fraud Examination 2nd edition*

or other similar text.

G. Assessment Activities:

1) Traditional Classroom Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

- a. In-Class activities
- b. Written assignments and papers
- c. Exams and/or quizzes
- d. Individual projects
- e. Group projects
- f. Presentation
- g. Case studies
- h. Article/Book critiques
- i. Research development

2) Online Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

- a. Discussion board participation
- b. Written assignments and papers
- c. Exams and/or quizzes

- d. Individual projects
- e. Group projects
- f. Presentation
- g. Case studies
- h. Article/Book critiques
- i. Research development

H. Accommodations for Students with Disabilities:

OSD

Revised June 2015

STUDENTS WITH DISABILITIES

Students reserve the right to decide when to self-identify and when to request accommodations. Students requesting approval for reasonable accommodations should contact the Office for Students with Disabilities (OSD). Students are expected to adhere to OSD procedures for self-identifying, providing documentation and requesting accommodations in a timely manner.

Students will present the OSD Accommodation Approval Notice to faculty when requesting accommodations that involve the faculty.

Contact Information:

- Location: Carter Hall - G-35
- Phone: (724) 938-5781
- Fax: (724) 938-4599
- Email: osdmail@calu.edu
- Web Site: <http://www.calu.edu/osd>

I. Title IX Syllabus Addendum

California University of Pennsylvania Reporting Obligations of Faculty Members under Title IX of the Education Amendments of 1972, 20 U.S.C. §1681, *et seq.*

California University of Pennsylvania and its faculty are committed to assuring a safe and productive educational environment for all students. In order to meet this commitment and to comply with the Title IX of the Education Amendments of 1972 and guidance from the Office of Civil Rights, the University requires faculty members to report incidents of sexual violence shared by students to the University's Title IX Coordinator, Dr. John A. Burnett, Special Assistant to the President for EEEEO, Office of Social Equity, South Hall 112, Burnett@calu.edu, 724-938-4014. The only exceptions to the faculty member's reporting obligation are when incidents of sexual violence are communicated by a student during a classroom discussion, in a writing assignment for a class, or as part of a University-approved research project. Faculty members are obligated to report sexual violence or any other abuse of a student who was, or is, a child (person under 18 years of age) when the abuse allegedly occurred to the person designated in the University protection of minors policy.

The University's information regarding the reporting of sexual violence and the resources that are available to victims of sexual violence is set forth at:

- **Office of Social Equity**, South Hall 112, 724-938-4014
 - Social Equity Home Page www.calu.edu/SocialEquity
 - Social Equity Policies www.calu.edu/SEpolicies
 - Social Equity Complaint Form www.calu.edu/SEcomplaint

- **Counseling Center**, Carter Hall G53, 724-938-4056
- **End Violence Center**, Carter Hall G94, 724-938-5707
- **Student Affairs**, Natali Student Center 311, 724-938-4439
- **Wellness Center**, Carter Hall G53, 724-938-4232
- **Women's Center**, Natali Student Center 117, 724-938-5857
- **Threat Response Assessment and Intervention Team (T.R.A.I.T.) & Dept. of Public Safety & University Police**, Pollock Maintenance Building, 724-938-4299
 - **EMERGENCY:** From any on-campus phone & Dial **H-E-L-P** or go to any public pay phone & **Dial *1**. (*Identify the situation as an emergency and an officer will be dispatched immediately.)

J. Supportive Instructional Materials, e.g. library materials, web sites, etc.

NA

Additional Information for Course Proposals

K. Proposed Instructors:

Prof. Chicarelli or other instructors approved by the Department of Business & Economics

L. Rationale for the Course:

Fraud examination is an area of special interest among accounting professionals. Given the recent accounting professional crises and the demand of forensic accounting experience in practice, it is important to provide the students with an overview of the forensic accounting field.

M. Specialized Equipment or Supplies Needed:

NA

N. Answer the following questions using complete sentences:

1) Does the course require additional human resources? (Please explain)

No

If Yes, click here to answer Question N1, above.

2) Does the course require additional physical resources? (Please explain)

No

If Yes, click here to answer Question N2, above.

3) Does the course change the requirements in any particular major? (Please explain)

No

If Yes, click here to answer Question N3, above.

4) Does the course replace an existing course in your program? (If so, list the course)

No

If Yes, click here to answer Question N4, above.

5) How often will the course be taught?

Each Fall

[Click here to add text to qualify your selection for course timing, if necessary.](#)

- 6) Does the course duplicate an existing course in another Department or College? (If the possibility exists, indicate course discipline, number, and name)

No

[Click here if the answer to Question N6, above is YES. Indicate the other discipline/department and the other course number and name.](#)

- O. If the proposed course includes substantial material that is traditionally taught in another discipline, you must request a statement of support from the department chair that houses that discipline.

N/A if not applicable. Identify the OTHER course and department here where this course content might more traditionally be taught! Include supporting documentation from that department as an appendix to this document.

- P. Please identify if you are proposing to have this course considered as a menu course for General Education. The General Education Committee must consider and approve the course proposal before consideration by the UCC.

No

Q. Approval Form

Provide the Approval Form (Signature Page) with the signatures of your department Chair AND college Dean (electronically).