

California University of Pennsylvania  
Guidelines for New Course Proposals  
University Course Syllabus  
Department of Business and Economics  
UCC Approval date: 3/6/2017

A. Protocol

Course Name: Advanced Accounting Fraud Investigation  
Course Number: ACC 451  
Credits: 3  
Prerequisites: ACC 450  
Maximum Class Size (face-to-face): 35  
Maximum Class Size (online): 50

B. Objectives of the Course:

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

- 1) Analyze internal controls to identify weaknesses and potential loss
- 2) Conduct a forensic investigation utilizing a risk-based approach to identify loss
- 3) Utilize various valuation techniques, including, but not limited to discounted cash flows or the net worth method to assess losses from fraud
- 4) Summarize, in appropriate report form, the findings of a fraud investigation in a manner which may be admissible in court
- 5) Design an appropriate investigative plan for a fraud investigation and then implement that plan
- 6) Create a questionnaire comprised of various types of questions, based upon the person being interviewed.

C. Catalog Description:

This class provides an advanced review of the strategies relevant to fraud investigation. Furthermore, students will have the opportunity to apply these skills within the context of an actual forensic investigation and valuation.

D. Outline of the Course:

- I. Review of Fraud and controls
  - a. Assess the student's mastery of the definition of fraud and the types of relevant internal controls
  - b. Review and discuss recent cases of actual corporate/income tax fraud
- II. Investigation Application
  - a. Students will perform an investigation using both in class and out of class time
- III. Valuation Application
  - a. Based upon investigative findings, students will perform a valuation to determine the amount of losses of the company.
- IV. Report Application
  - a. Upon completion of the valuation, students will construct a report in appropriate format documenting all findings and their financial impacts.

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

Case Study Approach, no textbook required.

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

<b>STUDENTS WITH DISABILITIES</b>
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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](mailto: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](http://www.calu.edu/SocialEquity)
  - Social Equity Policies [www.calu.edu/SEpolicies](http://www.calu.edu/SEpolicies)
  - Social Equity Complaint Form [www.calu.edu/SEcomplaint](http://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. Jones, Dr. Roberts, 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).**