

New Course for Integrated University

7. Will the course be seeking General Education approval?

No Yes (if yes, go to next section [General Education Approval- click on this link](#))

8. Resources at Each Campus: List any resources, including faculty, facilities, technology, equipment, or library resources necessary at each campus listed above.
One current instructor teaching this course at Bloomsburg is required. New technology would be required to use interactive television, but there are no current plans to offer the course in that mode in the immediate future.

Identify on which campuses the course is intended to be offered in the integrated university (for administration use only):

<input type="checkbox"/> BU	<input type="checkbox"/> LHU	<input checked="" type="checkbox"/> MU
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9. Identify Departments/Programs/Courses impacted by changes on this form (Identify any programs/departments/courses that may be impacted by course changes. Contact programs, departments to obtain support if you are offering a course that will impact their program:
None

10. Indicate Semester and Year Course will be implemented:
Fall 2023

11. Provide a rationale for how this course relates to the mission and goals of the related program:
Provides introduction to the concepts of fraud examination that are covered in-depth in the advanced fraud examination classes.

12. Abbreviated Title (for Master Schedule, Maximum 20 spaces): **Intro to Fraud Exam**

Course Description for Catalog (Maximum 75 words -start with an action verb.):

Provides an introduction to the field of fraud examination. This course will cover basic topics of fraud examination including the nature of fraud, who commits fraud and why, fighting fraud, management fraud, other types of fraud and resolution of fraud.

13. Credit(s): 3

Clock Hours: 3 Lecture: 3 hours Recitation: hours Lab: hours

Contract Hours: 3 Lecture: 3 hours Recitation: hours Lab: hours

14. Prerequisites (Courses completed prior to taking this course): **None**

15. Co-requisites (*Courses which must be taken simultaneously with other courses*): None

16. Enrollment Restrictions (*e.g., limited to majors in program XXX, restricted from majors in program XXX, etc.*): None

17. Repeatable: Can this course be repeated for credit as a multi-topic class, not just for a grade change?

No Yes: How many times is the course repeatable?

18. Dual-Level or Cross-Listed: Is this course dual-level? Yes No.

If yes, list the course prefix and number.

If dual-level, indicate content, assignments, and assessments for graduate and undergraduate courses on two separate Master Course Syllabus forms. Cross-Listed is across multiple departments/programs.

19. Estimated Frequency of Offering: Once a year

How often will the course be taught for a two-year cycle? Twice

20. Recommended class size for student success: *Provide the recommended class size number and a clear rationale based on accreditation guidelines, discipline standards, or pedagogical limitations.*

Submit a Master Course Syllabus – (see attached)

General_Education_Approval

Locate the required Curricular Theme, Program Goal, and Learning Objectives and Desired Outcomes for your selected area of this program in the [General Education Plan \(click on this link\)](#).

GE-1: Select the *Curricular Theme* and *Program Goal* you are applying from the drop down below (click on the words *Choose an item*, then click on the arrow and select one option):

Choose an item.

GE-2: How does your course fit into the General Education *Curricular Theme* and *Program Goal* to which you are applying (be sure to address all of the required areas of the selected *Program Goal*)?

- Caution, these terms *Curricular Themes* and *Program Goals* are specific to this General Education Program, See Ship Guide pages 6-12 for clarification
https://www.ship.edu/globalassets/gec/handbook_generaleducationship_2018_09_25.pdf
- [A *program goal* is a clear statement that expresses what our program will do for students. Each goal is designed to prompt and guide teaching practice and program assessment. For example in the **Curricular Theme** of Diversity, a **Program Goal** is to Guide and prompt students to evaluate the diversity of human experience, behavior, and thought, in order to better understand ourselves and others, to respond to the roots of inequality that undermines social justice, while developing awareness regarding diversity in culture, ethnicity, race, gender/gender expression, religion, age, social class, sexual orientation, or abilities.]

GE-3: List the Course Specific SLOs that correspond to the General Education SLOs of the relevant *Curricular Theme and Program Goal* and explain how your course will meet each one of these Course Objectives. *Please be specific and use examples to align in column two and to demonstrate how this will be implemented in column three.*

Course Specific Student Learning Objectives (SLOs)	General Education Student Learning Objectives (SLOs)	How do the methods and structure of the course provide students with the opportunity to meet each aligned pair of General Education and Course Specific SLOs?

Submit the Master Course Syllabus (including assessment) in addition to this form to be considered for General Education approval.

Signatures		
Required Signatures	Name	Date
Department Chairperson	Loren F. Selznick	September 28, 2022

By typing my name in the box above, I am electronically signing this form. Dean, ICC Chair, and President/Designee will sign to indicate approval directly in SharePoint.

Final status: Approved



Approved by
Rogers-Adkinson, Diana

The recommended class size is acknowledged. The president (or designee of the president) retains the right to alter the class size as warranted, in support of the mission, vision and operation of the university.

MASTER COURSE SYLLABUS

NORTHEAST Integrated Curriculum Committee

DOCUMENT - MASTER COURSE SYLLABUS

1. **DATE PREPARED:** June 22, 2022
2. **PREPARED BY:** Mike Shapeero
3. **DEPARTMENT:** Accounting and Business Law
 - a. **Program:** Accounting
4. **COURSE PREFIX & NUMBER**(without space in-between): ACC326
5. **COURSE TITLE:** Introduction to Fraud Examination
6. **CREDIT HOURS:** 3
7. **RECOMMENDED CLASS SIZE:** 28
8. **PREREQUISITES/CO-REQUISITES:** None

9. COURSE DESCRIPTION FOR CATALOG:

Provides an introduction to the field of fraud examination. This course will cover basic topics of fraud examination including the nature of fraud, who commits fraud and why, fighting fraud, management fraud, other types of fraud and resolution of fraud.

10. CONTENT DESCRIPTION:

- A. The following areas of study will be included:
- What constitutes fraud including the elements of fraud
 - The various common types of fraud
 - Who commits fraud and why including understanding of Cressey's Fraud Triangle
 - Use of procedures and controls used to prevent fraud
 - Use of basic techniques to detect symptoms of fraud
 - Remedies available to victims of fraud

11. STUDENT LEARNING OUTCOMES:	12. STUDENT ASSESSMENT
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Upon completion of this course, the student will be able to:

	<i>Include assessment(s) and whether they are suggested or mandated (e.g., to comply with accreditation or as a minimum standard)</i>
1) Understand what constitutes fraud including the elements of fraud	Exams, assignments, class discussions, cooperative learning activities
2) Understand who commits fraud and why including an understanding of Cressey's Fraud Triangle	Exams, assignments, class discussions, cooperative learning activities
3) Describe the procedures and controls used to prevent fraud	Exams, assignments, class discussions, cooperative learning activities
4) Describe the basic techniques to detect the symptoms of fraud	Exams, assignments, class discussions, cooperative learning activities
5) Describe the remedies available to victims of fraud	Exams, assignments, class discussions, cooperative learning activities

**Note-Rows can be added*

13. METHODS:

The course may be offered in traditional face-to-face format, or distance education format. The traditional face-to-face format will include lecture, handouts, discussions, assessments and exams. The Distance Education format will utilize the learning management to administer lectures, assignments, discussions, and other content necessary for the successful completion of the course.

14. COURSE ASSESSMENT:

Faculty in the program will stay current, among other ways, through membership and materials received from the Association of Certified Fraud Examiners (ACFE) as well as periodic updates from practitioners in fraud examination or fraud risk assessment about changes in the field and adjust Student Learning Objectives accordingly. The department will collect departmentally-developed rubrics and/or results on exam items across all sections of the course on a regular basis. The assessment data will assist in identifying needed changes to the course to ensure

greater student attainment of the Student Learning Objectives. The results of the evaluation will be reviewed by the department, and, if warranted, adjustments to the course will be made.

15. SUPPORTING MATERIALS- SAMPLE TEXTS (Recommended):

Fraud Examination, Albrecht, et al, Cengage, 6th edition

Membership, Association of Certified Fraud Examiners

Fraud Examiners Manual (comes with ACFE membership), recent edition

Indicate possible recommended texts for the course where appropriate, including author/editor, title, publisher, edition, and date of publication. The style of entry should consistently follow a manual such as Turabian, MLA, APA, or an accepted guide in a specific discipline.