Course Form *(One form per course, lab, or recitation)*

NORTHEAST Integrated Curriculum Committee

Date: 9/28/2022

1. **Contact person: Loren F. Selznick**

   Phone: 570-389-4899   **Email:** lselznic@bloomu.edu

2. **Department:** **Accounting & Business Law**

   Program: Accounting

3. **Tracking #** *(For Provost office use only)*

4. **CIP#** *(For Provost office use only)*

5. **Select which actions you are requesting for _X_ Undergraduate __ Graduate**

   ☒ Course Modified for Integration   ☐ Course Not Previously Offered at any campus

6. **Click modalities that the course may be offered (80% +)**

   ☒Face-to-Face/In person ☒ Online (100%) ☒ Interactive TV   ☒ Multi-modal

New University Course Prefix	New University Course Number	New University Course Title
ACC	456	**Forensics and Fraud Examination**
Current University Course Prefix	**Current University Course Number**	**Current University Course Title**
Only list Current Courses that are equivalent to the New Course		
BU: ACCT	456	**Forensics and Fraud Examination**
LHU:		
MU:		

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 adjunct 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):

☐ BU	☐ LHU	☐ MU

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**:

12. **Abbreviated Title** *(for Master Schedule, Maximum 20 s*paces): Forensics & Fraud

    Course Description for Catalog *(Maximum 75 words -start with an action verb.)*:
    Covers obtaining and analyzing data for fraud in a manner that sustains burden of proof or other challenges from third parties. Uses computer assisted tools and analytics to identify anomalies that could be indicative 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):* ACC326 Introduction to Fraud

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

1. **DATE PREPARED:**   June 27, 2022
2. **PREPARED BY:**   Mike Shapeero
3. **DEPARTMENT:**   Accounting and Business Law
   a. **Program:**   Accounting
4. **COURSE PREFIX &NUMBER***(without space in-between)***:** ACC456
5. **COURSE TITLE:**   Forensics and Fraud Examination
6. **CREDIT HOURS:**   3
7. **RECOMMENDED CLASS SIZE:**   28
8. **PREREQUISITES/CO-REQUISITES:**   ACC326

9. **COURSE DESCRIPTION FOR CATALOG**:

Covers obtaining and analyzing data for fraud in a manner that sustains burden of proof or other challenges from third parties. Uses computer assisted tools and analytics to identify anomalies that could be indicative of fraud.

10. **CONTENT DESCRIPTION:**

   A. The following areas of study will be included:
   - The importance of data analytics in the identification of possible fraud and in the fraud investigation
   - Linking fraud schemes to data sets in which that particular fraud can be identified
   - Using data analytic techniques to identify anomalies in data
   - Understanding the importance of and difficulties in preparing data for analysis
   - Following up on data anomalies to determine if there is potential fraud
   - Presentation of the results of data analysis

11. STUDENT LEARNING OUTCOMES: *Upon completion of this course, the student will be able to:*	**12. STUDENT ASSESSMENT** *Include assessment(s) and whether they are suggested or mandated (e.g., to comply with accreditation or as a minimum standard)*

1)	Explain the importance of data analytics in identification of possible fraud	Class discussions, cooperative learning activities, assignments, exams
2)	Link fraud schemes to data sets	Class discussions, cooperative learning activities, assignments, exams
3)	Use data analytics to identify anomalies in in data	Class discussions, cooperative learning activities, assignments, exams
4)	Explain the importance of, and difficulties, in preparing data for analysis	Class discussions, cooperative learning activities, assignments, exams
5)	Take appropriate steps to follow up on data anomalies to determine if there is potential fraud	Class discussions, cooperative learning activities, assignments, exams
6)	Present results of data analytics	Class discussions, cooperative learning activities, assignments, exams

Note-Rows can be added

13. METHODS:

Class size is determined by the needs of the students and based on best teaching practices. 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-develop 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):

Forensic Analytics, Mark J. Nigrini, Wiley

Introduction to Data Analytics for Accounting McGraw Hill

Fraud Examiners Manual, ACFE, 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.