



## **SYLLABUS** (v.1)

### ***Forensic and Investigative Accounting***

ACCT 562 – 01W (80813)

FALL 2013 (AUGUST 26 – DECEMBER 13, 2013)

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<b>Instructor:</b>	Christopher Meadors, JD, CPA, CFF <i>Assistant Professor, Department of Accounting</i>
<b>Location:</b>	<b>ONLINE CLASS</b> ( <a href="http://online.tamuc.org">http://online.tamuc.org</a> )
<b>Contact:</b>	<b>Best:</b> Email: <b>prof_meadors@empirecentral.com</b> (Not tamuc.edu or eCollege email) Virtual Office: eCollege

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#### ***Course Description:***

This course covers important topics associated with modern forensic and investigative accounting. Topics include fraud auditing, litigation support, valuation, cybercrime, and other key forensic topics. The objectives include understanding the principles and practices used by public accountants, internal auditors, and others used to examine financial and related information.

#### ***Course Embedded Assessment Objectives:***

Your achievement level for each objective will be measured by your success in completing assignments regarding the following key objectives:

- Describe types of financial fraud schemes and risks.
- Identify the rules of evidence and civil procedure as they relate to successful forensic and expert testimony.
- Apply methods available to determine commercial or economic damages.

#### ***Textbooks and Materials:***

Required Textbook:

Crumbley, D., Heitger, L., & Smith, G. (2009). *Forensic and Investigative Accounting* (5<sup>th</sup> ed.). Chicago: CCH. (ISBN: 9780808026877).

*Other required materials will be posted or linked online (at no cost).*

**Evaluation:**

In general, the following grading schedules will apply for this course:

Grade Scale				Assignment Values		
A	100 - 90%	450-500 pts	(superior)	Attendance (15 lectures)		75
B	89 - 80%	400-449 pts	(above average)	Participation (11 Discussions and at 2 Class Live)		75
C	79 - 70%	350-359 pts	(average)	Quizzes (15 quizzes)		150
D	69 - 60%	300-349 pts	(below average)	Creative Paper		100
F	≤ 59%	0 - 299 pts	(failing)	Final Exam or Paper		100
				Total Points	=	<u>500</u>

**Attendance**

The core delivery method for this course is a series of recorded lectures available in eCollege. Your attendance grade is based on your completion of the all required lectures by the stated deadlines.

There are 15 lectures over the semester, approximating 1 per week. These lectures are tied to assigned readings in the book and or other assigned materials (e.g. outside reading, videos, articles). Each lecture is further broken into individual sub-lectures or segments –of varying length. This is designed to allow you flexibility in terms of timing, scheduling, and understanding the material.

You are free to view each lecture/segment according to your own schedule as you see fit. However, in order to receive full credit for attendance, you must complete all lectures (all segments), as well as discussions and quizzes (discussed below), assigned for that week no later than midnight on Sunday of that week. The specific dates are indicated on eCollege.

**Participation**

Discussions. Your participation in class discussions is expected and is counted towards your final grade. Following most Lectures, there will be a required discussion question. There are 11 total required discussions. Students are to post at least one response to the question or two responses to another student. **Note:** I reserve the right to lower a student's grade based on an obvious lack of thought or consideration reflected in a student's response to the discussion questions (e.g. "I agree" with no other comment is not a creditable response).

In addition to the required Discussion questions, there are threads for students to post questions about the material in that lecture. This section is purely optional (although encouraged) and will not negatively impact your grade.

Class Live. I will be conducting a Class Live session each week during the period (exact days times will be posted in eCollege). This session is not a lecture, but is instead an opportunity to engage with me live, ask questions, or discuss anything related to the material or the subject matter. We will also go over any chapter questions or other problems I believe to be helpful or relevant to the material. These sessions are also recorded and may be watched at any time.

These Class Live sessions are not *per se* required, subject to the following caveat: as having no one attend renders these sessions moot – **each student is required to attend at least two (2) of the sessions live (as in REAL TIME)**. The sessions will be scheduled at different times throughout the semester to allow students an opportunity to participate. Your attendance is counted as part of your participation grade.

Once again - in order to earn full credit for the Participation, you must participate in all Discussions by their assigned dates, and participate in at least 2 Class Live sessions in real time.

### **Quizzes**

Following each lecture, you are to complete a short quiz covering the assigned material. That may include material discussed in the lecture, assigned reading/material (even if not discussed in the lecture). There are 15 quizzes total and each quiz has a maximum possible value of 5 points. Quizzes may be composed of multiple choice, true/false, fill in the blank, matching or short answer. Each quiz may only be taken 1 time and must be completed no later than midnight Sunday for the week in which it is assigned. QUIZZES ARE NOT GROUP PROJECTS AND ARE TO BE COMPLETED BY EACH STUDENT WORKING ON THEIR OWN. I will not be dropping any quiz grades this semester due to the suffering students have imposed upon me in the past related to this procedure.

### **Creative Paper**

Prepare a one-hour action packed T.V. episode with the main character a forensic accountant. The main character should be called Dane Striker or Sloane Striker. Your project should include at least a pitch, a list of characters, and overall plot for the T.V. show. We will discuss this project in more detail in class.

### **Final Exam or Research Paper (your choice)**

This semester I am trying something new. Students will have a choice of either taking a comprehensive Final Examination or completing a well-researched and properly formatted Research Paper for this class. Students much chose one or the other and I will not offer both as an extra credit option.

Final Exam. Students must take a Comprehensive Final Examination during the last week of class. This test will cover all assigned material and will be composed of Multiple Choice, True/False, Matching, Fill in the Blank, and Short Essay. It will be taken online and will be time-pressured. You will only have 1 opportunity to take the Exam, and it must be completed in one sitting.

Research Paper. As an alternative, students will propose a research topic (to be approved by me) and complete a Research Paper. The exact details of this paper will be discussed in class, but will certainly require students to research an issue related to forensic accounting, provide an analysis and a well-supported conclusion. The paper must be properly formatted, thorough and thoughtful. They must also be work of the individual student.

### ***Communication***

By far the best way to reach me is via email at the address listed above. Please note that this address is **NOT** my regular tamuc.edu email and it is **NOT** the email that is connected to the e-mail tool within the eCollege system (also my tamuc.edu address). I do check my regular university email, but not with the same frequency as my primary email listed above. This email has been setup to allow your messages to be more easily distinguished among the volumes of other email communications in a day.

Another note about email, I receive hundreds of emails each week. I do my best to respond to your emails on a timely basis but some just get by me. If you don't hear from me within 3 days, you should feel free to send me a reminder email (I won't be offended.)

### ***Ethics:***

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

*"All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment."* (See Student's Guide Handbook, Policies and Procedures, Conduct).

**By way of clarity, I am fully aware that in this information age, solutions, answers, research papers, and previously versions of class materials are easily available to you. However, this class is not intended as an exercise in locating and referencing other peoples' work. I encourage you to exchange ideas or discuss problems in order to reach a conclusion, but you are expected to demonstrate an appropriate level of mastery of the material on your own. If I find indications that you have failed to live up to this standard, I reserve to adjust student grades (including to a failing grade),**

**deny credit for assignments, or refer to the matter to the Dean of Students for further action according to University Policy.**

***Students with Disabilities:***

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services  
Texas A&M University-Commerce  
Gee Library, Room 132  
Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148  
[StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)

***Technical Problems/Questions:***

**eCollege:** Technical assistance is available 24 hours a day/ 7 days a week. If you have questions related to eCollege, A&M-Commerce's online course management system, click on "TECHNICAL SUPPORT" on the left side of your course screen. An email box will appear. Fill out this technical support form, click submit, and your questions will be forwarded to the technical support staff. A resolution will be sent to you from the technical support staff via email. If at any time you experience technical problems (e.g., you can't log in to the course, you can't see certain material, etc.) please contact the eCollege HelpDesk, available 24 hours a day, seven days a week. The HelpDesk can be reached by sending an email to [helpdesk@online.tamuc.org](mailto:helpdesk@online.tamuc.org) or by calling 866-656-5511. Additionally, you can click on the "Help" button located at the top of each page for more information.

Newer versions of Explorer block pop-ups. You should disable the pop-up blocker to the online learning sites to avoid this problem. To temporarily turn it off or disable it for a specific web site, go to tools and then pop-up blocker and select the off or pop-up blocker settings. The off selection temporarily turns it off until the browser is closed and the settings selection lets you permanently allow a specific web site to use pop-ups.

Personal computer problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, Office Services such as Kinko's, an Internet cafe, or a bookstore such as Barnes & Noble, etc.

***Dropping or Withdrawals:***

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course. I have no input or role in the drop process, so any such issues or questions need to be addressed to the Registrar's office.

With respect to students attending school subject to another program (e.g. International Students or those attending through employer sponsored education programs), please be aware that the requirements of your own program is often different (usually more strict) than those of the University. I have had students drop classes as permitted by the University only to find out that their own student visas or study programs were then at risk. Remediating such situations is at best challenging, and often impossible. If you are attending under such a program, please contact your advisor in advance of taking action to drop classes or not attending class.

*NOTE: This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the Professor. It is not anticipated that there will be any substantive changes.*

***Class Schedule:***

A detailed class schedule will be posted to eCollege.

## RUBRIC FOR GRADING

<b>ATTENDANCE</b>	<u>Exemplary</u>	<u>Good</u>	<u>Satisfactory/ Needs Improvement</u>	<u>Unacceptable</u>
Weekly Lectures (75 points)	68 - 75 points	60 - 67 points	45 - 59 points	0 – 44 points
<u>Required</u> : View 15 Full Lectures (all segments) <u>Value</u> : Up to 5 points each.	Complete no less than 14 full lectures by the dates indicated.	Complete no less than 12 full lectures by the dates indicated.	Complete no less than 9 full lectures by the dates indicated.	Completed less than 9 full lectures by the dates indicated.
<b>Total Attendance (75 points)</b>				
<b>PARTICIPATION</b>				
Discussion Questions (55 points)	50 - 55 points	44 - 49 points	33 - 43 points	0 – 32 points
<u>Required</u> : Complete required Discussion questions after certain Lectures the assigned deadlines. <u>Value</u> : Up to 5 points each	Takes part at least 10 required discussions by the dates indicated.	Takes part at least 9 required discussions by the dates indicated.	Takes part at least 7 required discussions by the dates indicated.	Takes part in less than 7 required discussions by the dates indicated.
Class Live Sessions (20 points)	20 points	10 points	n/a	0 points
<u>Required</u> : Each student required to participate in at least 2 Class Live session at the scheduled time (i.e. Live) <u>Value</u> : 10 points each	Attended at least <u>two</u> Class Live session during the Semester <u>at the time indicated.</u>	Attended at least <u>one</u> Class Live session during the Semester <u>at the time indicated.</u>		Attended no Class Live sessions at the time indicated during the semester.
<b>Total Participation (75 points)</b>				
<b>QUIZZES</b>				
Quizzes (150 points)	135 – 150 points	120 – 134 points	90 – 119 points	0 – 89 points
<u>Required</u> : Complete Quiz questions after by the assigned deadlines. <u>Value</u> : Up to 10 points each.	Correctly answers on average of at least 90% on quizzes	Correctly answers on average between 80% and 89% on Quizzes	Correctly answers on average between 60% and 79% on quizzes	Correctly answers on average of less than 60% on quizzes.
<b>Total Quizzes (150 points)</b>				
<b>CREATIVE PAPER</b>				
Creative Paper (100 points)	100 - 90 points	80 - 89 points	60 – 79 points	0 – 59 points
<u>Required</u> : Complete the Creative Paper <u>Value</u> : Up to 100 points.	Student demonstrates understanding of Fraud Risks, Risk Factors, Scenarios, and Responses.	Student demonstrates some understanding of Fraud Risks, Risk Factors, Scenarios, and Responses.	Student demonstrates some understanding of Fraud Risks, Risk Factors, Scenarios, or Responses.	Student does not demonstrate understanding of Fraud Risks, Risk Factors, Scenarios, or Responses.
<b>Total Creative Paper (100 points)</b>				
<b>FINAL EXAM or PAPER</b>				
EXAM (100 points)	100 - 90 points	80 - 89 points	60 – 79 points	0 – 59 points
<u>Required</u> : Comprehensive Exam <u>Value</u> : Up to 100 points total.	Correctly answers at least 90% of the exam questions correctly.	Correctly answers between 80% and 89% of the exam questions correctly.	Correctly answers at least 60% - 79% of the exam questions correctly.	Correctly answers less than 60% of the exam questions correctly.

PAPER (100 points)	100 - 90 points	80 - 89 points	60 – 79 points	0 – 59 points
<u>Required:</u> Research Paper <u>Value:</u> Up to 100 points total.	Paper is thoroughly researched, properly formatted, and graduate student quality.	Paper is mostly well researched, formatted, and graduate student quality.	Paper is somewhat well researched, formatted, and graduate student quality.	Paper is inadequately researched, not properly formatted, and/or less than graduate student quality.
<b>Total Final/Paper</b> (100 points)				
<b>CLASS TOTAL</b> (500 points)				

## NOTES TO GRADING RUBRIC

YOUR ATTENDANCE GRADE MAY ALSO AFFECTED BY:

- Completion of less than all segments within a Lecture will result in partial credit, between 0 – 10 points, depending on how much was completed.
- Indications that students did not really view required Lectures, even where eCollege may indicate it was completed, may result in a lowering of the score awarded (including to zero).
- Indications that the videos were viewed by someone other than the registered student may negatively impact that students grade.

YOUR PARTICIPATION GRADE MAY ALSO AFFECTED BY:

- Responses to required discussion questions that are too brief, lack thought or consideration, or otherwise demonstrate a failure meet the spirit of the discussion requirement will result in a negative grade adjustment (including to zero).
- While there are no “bonus points” or extra credit for particularly insightful or robust discussions by students, it will be a factor considered in whether to adjust students at or near a grade cut-off to the next level.

YOUR QUIZ AND FINAL EXAM GRADES MAY BE AFFECTED BY:

- Indications of plagiarism, group work, or cheating.
- Indications that the quizzes and/or exams were completed by someone other than the registered student.



## COURSE RUBRIC

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<b>Criteria (Course Objectives)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
Describe types of financial fraud schemes and risks.	Student is unable to describe fraud risks and schemes.	Student can describe some fraud risks and schemes.	Student can describe many fraud risks and schemes	Student can describe most fraud risks and schemes.
Identify the rules of evidence and civil procedure as they relate to successful forensic and expert testimony.	Student is unable to identify these rules.	Student is able to identify some of the rules.	Student is able to identify most of the rules.	Student is able to identify all the rules.
Apply methods available to determine commercial or economic damages.	Student is unable to apply these methods.	Student is sometimes able to apply these methods.	Student is frequently able to apply these methods.	Student is consistently able to apply these methods.