
Contact Information

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Course Description

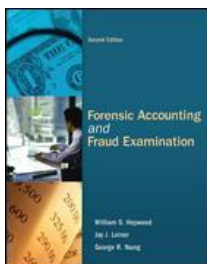
This course provides coverage to the criminal justice system as it relates to accounting and auditing. Topics covered include detection and examination of various types of fraud within the areas of financial reporting, tax, money laundering, and theft against organizations. Compliance with Sarbanes-Oxley regulations and risk management areas are included.

Course Objectives

- Define the responsibilities of the independent auditor in fraud discovery
- Identify the methods used by organizations to prevent fraud
- Describe the types of evidence gathered surrounding fraudulent acts
- Describe the elements contained in a fraud report and the subsequent litigation process
- Identify the methods used in manipulating financial statements

Course Texts

Forensic Accounting and Fraud Examination, 2nd Edition



William Hopwood, George Young, & Jay Leiner

McGraw-Hill Publisher; Copyright: 2012; ISBN-13 9780078136665

Coursework Requirements and Assessment

This course is presented via electronic Canvas. A stable connection to the Internet is required. The coursework is broken down into learning modules that include chapter text readings, on-line articles and/or videos, practicing with on-line publisher study aids and Excel templates.

Coursework is to be completed in accordance with the Course Schedule. Failure to submit work in accordance with the Course Schedule may result in reduced credit or no credit. Following is a description of points for each category:

Description	Blackboard Section Location	Percent
Discussion Question Posts	Discussion Board	15%
Chapter Assignments	Learning Modules	75%
Final Assessment	Learning Modules	10%
Total		100%

Discussion Board Posts

Discussion board posts include interaction with members of your class and instructor. If you have a question regarding coursework that is to be submitted, utilizing the Discussion Board to ask your question is helpful for other class members and enhances everyone's learning process.

Module Assignments

Problems and/or assignments are submitted in Canvas may be multiple choice, short answer and/or calculation-based. Certain assignments may include working with Microsoft Excel templates.

Final Assessment

This multiple choice assessment covers the material studied over the semester.

The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	60-66
B+	87-89	C	73-76	F	Below 60
B	83-86	C-	70-72		

Extended Time ("ET") Policy

ETs are permitted; however, 50% of the coursework must be completed prior to the request. The student must e-mail the instructor with a copy to their advisor prior to the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstance and assuming approval is granted, e-mail approval back to the student with a copy to the advisor.

Honor Code

Students must abide by the MBC Honor System for all submitted coursework.