



BALDWIN  
ONLINE AND  
ADULT PROGRAMS

## Forensic Accounting and Fraud Examination

BUAD 320 WA  
SUMMER 2022 7wk1b

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MBA, CFE, DFMCL2, CDFM, CDFIA

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### Contact Information

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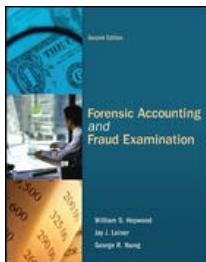
### Course Description

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 (No Connect available for this textbook.)

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	Canvas Section Location	Percent
Discussion Question Posts	Discussion Board	15%
Chapter Assignments	Learning Modules	25%
Written Assignments	Papers	30%
Final Assessment	Learning Modules	30%
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 Word and/or Excel templates.

### **Writing Assignments**

Since fraud examiners or forensic accountants must know how to express themselves and write a clear, concise report of both verbal and documentary evidence, there will be two writing assignments in this course; *a Fraud Chronicle and a Fraud Research Paper*. Both will be completed by each student. No teaming up or use of plagiarism will be authorized.

#### **FRAUD CRONICLE** (*Do not confuse this with the Research Paper*)

Write a story about a real or imagined fraud case. If the case is real, cite the source of your story; if the case is based on a personal experience, please state that fact (you may change the names to protect the innocent and not-so-innocent). Focus on information about what the perpetrator did and why you think he (or she) did it. Relate the information to the fraud triangle. Your story should be 1-2 pages in length. The act of submitting this assignment includes your authorization for me to use your story in this – and possibly subsequent – classes. This assignment must be submitted no later than **July 24, 2022**. The rubrics are located under “Fraud Chronicle and Research Paper” tab under “Writing Assignments”. Please review your written product prior to submission. Pls ask me any questions you may have so that you fully understand the requirement.

**NOTE: Do not confuse the Fraud Chronicle with your Research Paper! Both are separate and distinct document assignments.**

#### **RESEARCH PAPER**

A research paper is to be submitted on a topic approved by the instructor (see list on the “Research Paper” tab in the course Canvas site for a list of possible topics). On **July 17, 2022** you are to submit a

one-page email containing the following information: Your name, the semester (Summer2022) and a brief description of the topic on which you wish to write your paper. I will communicate approval/disapproval within a reasonable period of time. If your proposed topic is disapproved, please resubmit another proposed topic by the time I specify. No more than two individuals may write a paper on the same topic; however, you may choose a sub-specialty within the similar topic area. For example, if four students are interested in resume fraud, two may write on the general subject and the other two must choose an area within the resume fraud area, e.g., resume fraud in the medical field, and the area must be different from the area the other student chose. This sub-specialty paper must contain a substantial amount of information about the particular sub-area chosen so that it can be distinguished from a paper written on the general area. **The Research Paper final version is due on [August 19, 2022](#).** The rubrics are in course Canvas site under “Fraud Chronicle and Research Paper” tab. You can certainly use the Library, it’s free! Again, please review the paper’s requirements prior to commencing your written product. All I ask is that you inquire as to any questions you may have so that you fully understand the requirement of both the topic approval and the final written presentation.

### **Final Assessment**

This multiple choice assessment covers the material studied over the entire 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 MBU Honor System for all submitted coursework.