

Pellissippi State Community College
Master Syllabus

FORENSIC ACCOUNTING
ACCT 2362

Class Hours: 3.0

Credit Hours: 3.0

Laboratory Hours: 0.0

Revised: Spring 2017

Catalog Course Description

An introduction to careers in forensic accounting and an introduction to fraud detection and accounting forensic practices.

Prerequisite(s)

ACCT 1010

Co-requisite(s)

None

Textbooks(s) and Other Course Materials

1. Kranacher, Riley, Wells, Forensic Accounting and Fraud Examination: Wiley, Publisher. ISBN: 978-0-470-43774-2

Week/Unit/Topic Basis

<u>Week</u>	<u>Chapter</u>	<u>Topic</u>
1	Chpt. 1	Core Foundation of Fraud and Forensic Accounting
2	Chpt. 2	Careers in Forensic Accounting
3	Chpt. 3	Who Commits Fraud and Why
4	Chpt. 4	Complex Frauds and Financial Crimes
5	Chpt. 1-4	Exam 1 Chapters 1-4
6	Chpt. 5	Cybercrime: Computer and Internet Fraud
7	Chpt. 7	Fraud Detection: Red Flags and Targeted Risk Assessment
8	Chpt. 8	Detection and Investigations
9	Chpt. 9	Effective Interviewing and Interrogation
10	Chpt. 10	Using Information Technology for Fraud Examination; Exam 2 Chapters 5, 7-10
11	Chpt. 11	Cash Receipts Schemes and Other Asset Misappropriations
12	Chpt. 12	Cash Disbursement Schemes
13	Chpt. 14	Financial Statement Fraud
14 – 15	Exam/Project	Final exam and team projects

Course Goals

NOTE: Roman numerals after course objectives reference goals of the Business/Accounting program.

The course will

- A. Provide a foundation to fraud and forensic accounting. I, II, VI
- B. Expand understanding of basic accounting and auditing principles. I, II, VI
- C. Guide students to a better understanding of business legal and ethical issues. I, II, V, VI
- D. Enhance understanding of how computer software can be used as a tool to solve accounting fraud issues. I, III, V, VI
- E. Guide students to learn to locate, analyze and integrate accounting information to detect fraud in financial statements. I, II, III, VI.
- F. Enhance development of teamwork, leadership, and followership skills by incorporating course assignments such as team discussion; team case studies; experiential exercises; oral, written and PowerPoint enhanced presentations and traditional and internet research. I, II, III, IV, V, VI.
- G. Enhance students' understanding of career paths available to them. II, VI

Expected Student Learning Outcomes

NOTE: Capital letters after Expected Student Learning Outcomes reference the course goals listed above.

The student will

1. Demonstrate knowledge of careers in forensic accounting and criminology. G
2. Perform basic audit techniques to test balance sheet accounts most susceptible to fraud and use ratio and other fraud analytic procedures. A, B, E
3. Apply knowledge to test for fraud in a digital environment. D, E
4. Demonstrate knowledge of legal, regulatory, and ethical issues involved in a fraud investigation. C
5. Differentiate the roles of auditing, fraud examination and financial forensics. A, B
6. Recognize red flags for fraud and identify behavioral red flags exhibited by fraudsters. A, F
7. Present team findings and conclusions from fraud case studies in group discussions and formal PowerPoint presentations. F

Evaluation

Testing Procedures: 60% of grade

Exams may include objective and essay questions, as well as short cases.

Laboratory Expectations:

N/A

Field Work: 15% of grade

Team analysis of actual case studies – paper and oral presentation.

Other Evaluation Methods: 25% of grade

- Homework will be assigned throughout the semester (cases assigned as homework, current events articles & other activities assigned by the instructor) (15%)
- Quizzes (10%)

Grading Scale:

A	92-100
B+	89-91
B	82-88
C+	79-81
C	72-78
D	65-71
F	0-64

Policies

Attendance Policy:

Pellissippi State expects students to attend all scheduled instructional activities. As a minimum, students in all courses (excluding distance learning courses) must be present for at least 75 percent of their scheduled class and laboratory meetings in order to receive credit for the course. Individual departments/programs/disciplines, with the approval of the vice president of Academic Affairs, may have requirements that are more stringent. In very specific circumstances, an appeal of the policy may be addressed to the head of the department in which the course was taken. If further action is warranted, the appeal may be addressed to the vice president of Academic Affairs.

Academic Dishonesty:

Academic misconduct committed either directly or indirectly by an individual or group is subject to disciplinary action. Prohibited activities include but are not limited to the following practices:

- Cheating, including but not limited to unauthorized assistance from material, people, or devices when taking a test, quiz, or examination; writing papers or reports; solving problems; or completing academic assignments.
- Plagiarism, including but not limited to paraphrasing, summarizing, or directly quoting published or unpublished work of another person, including online or computerized services, without proper documentation of the original source.
- Purchasing or otherwise obtaining prewritten essays, research papers, or materials prepared by another person or agency that sells term papers or other academic materials to be presented as one's own work.
- Taking an exam for another student.
- Providing others with information and/or answers regarding exams, quizzes, homework or other classroom assignments unless explicitly authorized by the instructor.
- Any of the above occurring within the Web or distance learning environment.

Please see the Pellissippi State Policies and Procedures Manual, Policy 04:02:00 Academic/Classroom Conduct and Disciplinary Sanctions for the complete policy.

Accommodations for Disabilities:

Students that need accommodations because of a disability, have emergency medical information to share, or need special arrangements in case the building must be evacuated should inform the instructor immediately, privately after class or in her or his office. Students must present a current accommodation plan from a staff member in Disability Services (DS) in order to receive accommodations in this course. [Disability Services](#) (<http://www.pstcc.edu/sswd/>) may be contacted via [Disability Services email](#) or by visiting Alexander 130.