SYLLABUS

ACCT 563: ADVANCED FORENSIC ACCOUNTING
Texas A&M University - Commerce

Fall 2012: August 27 – December 14 (Saturdays noon – 2:40)f
The University Center at Dallas, 1901 Main Street, Dallas, TX 75201
http://www.tamu-commerce.edu/university/dallas-campus.asp

Instructor: Christopher B. Meadors, JD, CPA, CFF
Department of Accounting
Texas A&M University-Commerce
Commerce, Texas 75429-3011, USA

Office: UCD (Dallas) – TAMUC Faculty Office (3rd floor)
E-mail: cbmeadors@empirecentral.com
Christopher.meadors@tamuc.edu

Course Description:

This course will cover advanced topics in forensic and investigative accounting. Topics include fraud investigations in both civil and criminal contexts, advanced techniques and tools for fraud prevention and detection, and principals of anti-fraud consulting.

Textbooks and Materials:

Required Textbook:

None: This course does not have a required textbook. This course will primarily be driven by lectures, cases, projects, and research.

Recommended Texts:

From time to time, I may recommend texts, books or references (e.g. ACFE Fraud Examiners Manual) which you are free to purchase, borrow, or ignore entirely.

Course Embedded Assessment Objectives:

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

- Apply tools for detecting fraud and other financial crimes.
- Demonstrate an understanding of investigative process from engagement to conclusion.
- Apply various methods of reconstructing income.
**Evaluation:**

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

| 100 - 90% | A (superior) | Participation/Discussions | 10 |
| 89 - 80%  | B (above average) | Fraud Risk Assessment | = 15 |
| 79 - 70%  | C (average) | Cases/Exercises (10 each x 6) | = 60 |
| 69 - 60%  | D (below average) | Research Paper/Case | = 15 |
| ≤ 59%     | F (failing) | Total Points | = 100 |

All assignments must be turned in by the due date.

**Participation/Discussion:**

Students are expected to be engaged in discussions. Your participation in class discussions is expected and is counted towards your final grade. In addition – as a web enhanced class, I will post articles or questions for comment on the eCollege space. You are encouraged to participate in the online discussions.

**Cases/Exercises:**

I will be assigning cases or exercises related to the material being covered in class. The format and requirements will vary but will generally require you use the skills learned in class to identify relevant information, perform some analysis of a given set of facts and/or summarize your conclusions. The exact due dates and requirements for each case will be further discussed in class and posted on eCollege.

**Research Paper/Case Analysis**

You will be responsible for researching and preparing an analysis of a real fraud. This analysis will included, among other things, discussions of the environmental factors in which the fraud occurred, a discussion of how the fraud was accomplished, and how it was ultimately discovered. You will then be required to present some recommendations or lessons learned that would address the risk of similar frauds in the future. This assignment will be due during the last week of class.
Office Hours/Communication

My primary office is located at the UCD on the 3rd Floor. I will typically be in my office before class days and I am also available by appointment. While I do not have a permanent office in Commerce, I am there periodically. You are welcome to make an appointment and I can meet with you there. This will be discussed more in class.

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. I do check my university email, but not with the same frequency as my primary email listed above.

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 (some would say many) emails 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).

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-commerce.edu

Technical Problems/Questions:

eCollege: This is a web enhanced course utilizing eCollege. As such, student grades, important announcements related to the class as well as discussions of course material will be available on the eCollege class space. You may e-mail me or any student in the class by utilizing the e-mail feature in eCollege. Documents will be made available in eCollege. If you have not already done so, please complete the student tutorial on using eCollege.

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.

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 or by calling 866-656-5511. Additionally, you can click on the "Help" button located at the top of each page for more information.
**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.

**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 & Assignments
### ACCT 563: Advanced Forensic Accounting
#### Fall 2012

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
<th>Comments/Assignments Due*</th>
</tr>
</thead>
</table>
| 1    | September 1 | Class Introduction  
The Fraud Framework       | We are having class       |
| 2    | 8        | Law related to Fraud  
Types of Fraud/Fraud Schemes |                           |
| 3    | 15       | Forensics – Civil/Criminal Investigations  
Tools  
Quantifying Losses  
Testimony |                           |
| 4    | 22       |                                                  |                           |
| 5    | 29       |                                                  |                           |
| 6    | October 6 |                                                  |                           |
| 7    | 13       |                                                  |                           |
| 8    | 20       |                                                  |                           |
| 9    | 27       |                                                  |                           |
| 10   | November 3 |                                                  |                           |
| 11   | 10       | Forensics - Consulting  
Fraud Issues in Auditing/  
Anti-fraud Consulting |                           |
| 12   | 17       |                                                  |                           |
| 13   | 24       | Thanksgiving Holiday |                           |
| 14   | December 1 |                                                  |                           |
| 15   | 8        |                                                  |                           |
| 16   |          | No Class – Finals Week |                           |

*Syllabus subject to change to meet the objectives of the class.*
# ACCT 563 - RUBRIC FOR DELIVERABLES

<table>
<thead>
<tr>
<th>Exemplary</th>
<th>Good</th>
<th>Satisfactory</th>
<th>Needs Improvement</th>
<th>Unacceptable</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

1. **Content:**
   - Topic clearly identified
   - Subject is adequately detailed
   - Information is accurate
   - Ideas are thoroughly developed
   - Discussion/presentation is concise

   **Total Content**

2. **Organization:**
   - Discussion/presentation is coherent
   - Ideas are well developed
   - Points are justified by supporting data
   - Transition between ideas is effective

   **Total Organization**

3. **Analysis:**
   - Purpose is clearly stated
   - Assumptions are identified
   - Evidence is sufficient, necessary and accurate
   - Analysis is logical, internally consistent,
and fully developed

- Evaluation of information leads to appropriate conclusions or recommendations

**Total Analysis**

4. **Speaking/Presentations:**
- Delivery is natural, confident
- Eye contact, smooth gestures, volume, facial features, expressions and pace indicate confidence
- Filler words are not distracting
- Clear articulation and pronunciation are used
- Students know material well, they did not overuse notes
- Language is appropriate
- The presenters keep the audience engaged
- Presenters respond to audience questions effectively

**Total Speaking/Presentation**

5. **Technology:**
- Topic of slide is clear
- Information on the slide is accurate
- Slides are attractive and easy to read
- The slides are mechanically correct
<table>
<thead>
<tr>
<th>capitalization, punctuation and spelling</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>• Slides are neat and presentable</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Technology**

**6. Disciplinary Characteristics**

- Word choice is appropriate to the discipline
- Vocabulary shows understanding
- The speaker(s) is(are) thinking like (a) business person(s)
- The speaker(s) is(are) demonstrating knowledge of the field

**Total Disciplinary Characteristics**

**Total Deliverable**
<table>
<thead>
<tr>
<th>Criteria (Course Objectives)</th>
<th>1 (Unsatisfactory)</th>
<th>2 (Emerging)</th>
<th>3 (Proficient)</th>
<th>4 (Exemplary)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apply tools for detecting fraud and other financial crimes.</td>
<td>Student is unable to apply these tools.</td>
<td>Student is able to apply some tools.</td>
<td>Student is able to frequently apply the tools.</td>
<td>Student is able to consistently apply the tools.</td>
</tr>
<tr>
<td>Demonstrate an understanding of investigative process from engagement to conclusion.</td>
<td>Student is unable to demonstrate an understanding of the investigative process.</td>
<td>Student is able to demonstrate some understanding of the investigative process.</td>
<td>Student is able to demonstrate an understanding of most of the process.</td>
<td>Student is able to demonstrate an understanding of all the investigative process.</td>
</tr>
<tr>
<td>Apply various methods of reconstructing income.</td>
<td>Student is unable to apply these methods.</td>
<td>Student is sometimes able to apply these methods.</td>
<td>Student is frequently able to apply these methods.</td>
<td>Student is consistently able to apply these methods.</td>
</tr>
</tbody>
</table>