SYLLABUS
ACCT 562 – Online (40609)
Business Law
Summer I 2015, 10 weeks (June 8 – August 13)

Professor: Jennifer H. Smith, JD, CPA, CFF, CFE
Location: Online
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Cell: 214-842-0150 (text message or voicemail)

Course Description:
Welcome to ACCT 562, Forensic and Investigative Accounting. We will study how to use accounting information and methods to: (1) describe types of financial fraud schemes and risks; (2) identify the rules of evidence and civil procedure as they relate to successful forensic audits and investigations and expert testimony; (3) determine amounts of commercial or economic damages.

Prerequisite: ACCT 321 and ACCT 322, ACCT 502, or equivalent. Recommended:
ACCT 427 or 527.

Textbooks and Materials:

Required:

2. Any financial audit textbook published during the most recent 5 years.

Communication:

I do my best to respond to your emails in a timely manner, so please allow me a reasonable amount of time to respond, generally within one day during the summer session (though most likely more quickly). If you do not get a response: email me at smith.jennifer.harris@gmail.com or call/text me at 214-842-0150. Sometimes mail through ecollege does not reach me.

**BE SURE TO INCLUDE ‘ACCT 562’ AND WHAT YOU ARE EMAILING ABOUT IN THE SUBJECT LINE OF YOUR EMAIL**

Summer I 2015
ACCT 568
Professor Jennifer Smith
Assignments and Evaluations:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Approximate Percentage of Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class discussions: schedule as noted on syllabus</td>
<td>30%</td>
</tr>
<tr>
<td>Written homework</td>
<td>15%</td>
</tr>
<tr>
<td>Test 1</td>
<td>15%</td>
</tr>
<tr>
<td>Test 2</td>
<td>20%</td>
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<tr>
<td>Test 3</td>
<td>20%</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Description of assignments:

Class discussions

As above: answer as though you were required to hand it in for homework. For exam purposes, you will be responsible for the material covered in all discussions, not just the ones you answered.

Homework: 3 assignments

Homework covers the same chapters as the corresponding discussion chapters. Submit to Dropbox by the due date.

Tests:

3 tests; points allotted as noted above.

Tests will be a mix of multiple choice, fill-in-the-blank, true/false, and short answer. They are open book. Do not use internet sources for the exams. Do not talk to other people about the exams. Do not work together on exams.

The first test is 90 minutes. The second and third tests are two hours each. Two hours will be enough time to answer the questions if you have learned the concepts rather than just trying to memorize. Two hours will be enough time to look up a few items. Do not expect to have time to read and study parts of the book during your exams. I recommend that while you study, you make notes as though you were going to have to take an in-class exam with one page of notes allowed for your reference.

Evaluation:

See ecollege schedule for specific due dates. Your first assignment and discussions are due on June 14, but do not
wait to get started.

A: 90% – 100% (excellent)
B: 80% -- 89% (average)
C: 70% -- 79% (needs improvement)
D: 60% -- 69% (almost passing)
F: Below 60% (failing)

If you know in advance that you have legitimate issues with a due date, please let me know as soon as possible and I will work with you to make alternate arrangements.

If you miss a due date on a discussion set, you may use the grade from the next discussion set (and only the next discussion set) to replace your zero. You may do this twice (and only twice) during the semester. You may not do this with an exam or a written HW assignment.

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).

I am fully aware that solutions, answers, research papers, previous versions of class materials, and options for purchasing answers to assignments are readily available to you. However, this class is not intended as an exercise in simply locating and repeating, paraphrasing, or even referring to other people’s 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. Any assignments which bear too close a resemblance to materials previously submitted or available elsewhere will not receive credit.

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
You are not required to tell me about your specific disability, but I need you to let me know what sorts of accommodations you need (i.e., 15 extra minutes on exams). The school is responsible for accommodating disabilities like vision and hearing difficulties.

Technical Support:

The HelpDesk can be reached by emailing helpdesk@online.tamuc.org or by calling 866-656-5511. Additionally, you can click the “help” button located at the top of each page for more information.

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.

Dropping or Withdrawals:

University policy will be followed with regard 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.

General Expectations:

It is expected that you read and study the assigned materials, listen to the class audios, and review other materials provided. *We cover the same amount of material in the summer course as in the 15-week long semesters.* Plan accordingly.

The instructor’s function is not to provide a “knowledge dump” to you, but instead to formulate and present issues in an accessible way and to help you with more challenging concepts of the course. It is assumed that you read and study the written materials to the degree you need to in order to gain understanding. Experience has shown repeatedly that students who take ownership of such tasks
perform significantly better than those who hope for an instructor knowledge-dump. Your textbook authors have already provided a great deal of technical, conceptual, and practical information. Rather than memorizing, try to understand concepts and tie issues together.

YOUR GRADES **will** BE ADVERSELEY 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.
- Other actions as set forth in the student handbook and other materials available through TAMUC as well as the requirements set forth in you Academic Honesty Form.

Good luck in the course! Glad to have you.