



**ACCT 5350PB –All Sections
Spring 2023 (08 weeks)
Texas A&M University-Central Texas**

COURSE DATES: October 17, 2022-December 09, 2022

MODALITY AND LOCATION: This course is an online course. This course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. Rob Tennant
Office: Founder's Hall, 323 D
Phone: (254) 519.5793 (email preferred)
Email: via canvas, or rtennant@tamuct.edu
Office Hours: by appointment

Student-instructor interaction

Student emails are typically answered within 24 hours, except over the weekend, when they will be answered the next university business day.

Emergency Warning System for Texas A&M University-Central Texas

SAFEZONE. SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [www.safezoneapp.com].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
 - o [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [<https://apps.apple.com/app/safezone/id533054756>]
 - o [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)
[<https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp>]
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

For updates on COVID information, please monitor the University [website](https://www.tamuct.edu/covid19/)
 [https://www.tamuct.edu/covid19/]

COURSE INFORMATION

Course Overview and description

ACCT 5350 Learn the complete cycle of investigative auditing. Examine business, through study and evaluation of internal control, and corroborative evidence on the details of account balances. Explore flow-charts, test planning, use of statistical samples, computer controls and management audits. Gain experience through team performance on an extended case audit.

Course Objective or Goal

To further develop the learner’s application of accounting principles and standards, so that the students have the foundational knowledge to sit for the CFE exam.

Student Learning Outcomes

Chapter	Description	SLOs
Chapter 1	Core Foundation	1.1 Understanding What is fraud?
		1.2 Describe Basics of fraud
		1.3 Demonstrate Methodology
Chapter 2	Who Commits Fraud	Define Who commits fraud
		Describe Fraud Triangle
		Explain Criminality, Fraud, and forensic accounting
Chapter 3	Legal, Regulatory, & Professional environment	Define and demonstrate the following: Legal Rights
		Basic accounting
		The Regulatory system
Chapter 4	Misappropriation of assets	Define and Demonstrate the following: Skimming
		Larceny

		<p>Noncash misappropriation</p> <p>Concealing Shrinkage</p> <p>Preventing and Detecting</p>
Chapter 5	Cash disbursement Schemes	<p>Define and Demonstrate the following:</p> <p>Billing Schemes</p> <p>Check Tampering Schemes</p> <p>Payroll Schemes</p> <p>Expense Schemes</p> <p>Register Disbursement Schemes</p>
Chapter 6	Corruption and the human factor	<p>Define and Demonstrate the following:</p> <p>Corruption schemes</p> <p>Bribery</p> <p>FCPA</p> <p>Illegal gratuities and COI</p>
Chapter 7	FS Fraud	<p>Define and Demonstrate the following:</p> <p>Reporting fraud</p> <p>Accounting principles and fraud</p> <p>Fraudulent FS</p> <p>Detecting Fraudulent FS</p> <p>Deterrence</p>
Chapter 8	Fraud Detection: Red Flags	<p>Define and Demonstrate the following:</p> <p>Corporate Governance and Fraud</p>

		Fraud detection Targeted Risk Assessment

Competency Goals Statements (certification or standards)

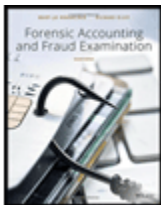
N/A

Required Reading and Textbook(s)

Forensic Accounting and Fraud Examination

2nd

Kranacher & Riley



COURSE REQUIREMENTS

Assignments	%	Points
Discussions	20%	100
Papers (4) 100 each	80%	400
Total Points	100%	500

Grade Equivalents		Percentages
Course grade		
A		90-100%
B		80-89.99%
C		70-79.99%
D		60-69.99%
F		Below 60%

Note: 89.999% is not an A (809.999 points is NOT an A)

Grading Criteria Rubric and Conversion

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade. Each class session will combine presentations related to the assigned readings with opportunities for questions and discussion. I expect you to have read the assigned material before each class session.

Posting of Grades

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days). I rely on the definition of grading marks provided by Texas A & M University-Central Texas Catalog to provide a classification of grades. "The grade of "A" is given for outstanding achievement to a relatively small number of excellent scholars. The grade of "B" represents good achievement. The grade of "C" is given for average achievement and the grade of "D" for poor but passing work. The grade of "F" denotes failure and is given for unsatisfactory work."

Grading Policies

Late work is not accepted.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

Week	Date(s)	Topic	Assignments
1	1/17/2023	Chapter 1	Discussion
2	1/22	Chapter 2	Discussion, Paper 1 Applying Chapter 1 & 2 to a chosen fraud case
3	1/29	Chapter 3	Discussion
4	2/5	Chapter 4	Discussion, Paper 2 Applying Chapter 3 & 4 to a chosen fraud case
5	2/12	Chapter 5	Discussion
6	2/19	Chapter 6	Discussion, Paper 3 Applying Chapter 5&6 to a chosen fraud case
7	2/26	Chapter 7	Discussion
8	3/5	Chapter 8	Discussion, Paper 4 Applying Chapter 7 to a chosen fraud case

Important University Dates

http://catalog.tamuct.edu/undergraduate_catalog/general-information/academic20calendars20and20final20exam20schedule/

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. **We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.**

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

Other Technology Support

For log-in problems, students should contact Help Desk Central, 24 hours a day, 7 days a week

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Academic Accommodations

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Warrior Center for Student Success, Equity and Inclusion is responsible for ensuring that students with a disability receive equal access to the university’s programs, services and activities. If you believe you have a disability requiring reasonable accommodations, please contact the Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information, please visit our [Access & Inclusion](#) Canvas page (log-in required) [https://tamuct.instructure.com/courses/717]

Academic Integrity

Texas A&M University-Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more [information regarding the student conduct process](#), [https://www.tamuct.edu/student-affairs/student-conduct.html].

If you know of potential honor violations by other students, you may [submit a referral](#), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

Drop Policy

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

[https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpid=https://eis-prod.ec.tamuct.edu:443/samlso&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612].

Faculty cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Important information for Pregnant and/or Parenting Students

Texas A&M University-Central Texas supports students who are pregnant, experiencing pregnancy-related conditions, and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit [Student Affairs](#) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about

these [requirements and guidelines](#) online, please visit the website [<http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf>].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University’s Title IX Coordinator.

Tutoring

Tutoring is available to all A&M-Central Texas students, both virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing WarriorCenter@tamuct.edu.

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](#) [<https://tutormatchingservice.com/TAMUCT>] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

University Library & Archives

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 400,000 eBooks and 82,000 journals, in addition to the 96,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](#) [<https://tamuct.libcal.com/appointments/?g=6956>]. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and

laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index]

University Writing Center

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

Students may arrange a one-to-one session with a trained and experienced writing tutor by making an appointment via [WCOonline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

OPTIONAL POLICY STATEMENTS

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Wellness and Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For

additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/compliance/titleix.html) [https://www.tamuct.edu/compliance/titleix.html].

Behavioral Intervention

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online

[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/bit) website for more information [https://www.tamuct.edu/bit]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

OTHER POLICIES

COBA Learner Access and Success Webpage

COBA Learner Access and Success: This web site has been specially designed to provide “one stop shopping” for the University and College resources that College of Business Administration students are likely to need throughout the semester. This includes setting up an appointment with an advisor, tutoring, career and professional development, among other services and many helpful videos. **Check it out and bookmark it, it will be very useful:** [COBA Learner Access and Success](https://www.tamuct.edu/coba/coba-learners.html) (https://www.tamuct.edu/coba/coba-learners.html)

Copyright Notice

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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