

OFFICE: Westminster Hall 209
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OFFICE HOURS: TBA and by appointment

REQUIRED MATERIALS: (1) *Forensic and Investigative Accounting 6th edition*; by Crumbly, Heitger, and Smith; ISBN: 978-0-8080-3487-2
(2) Access to Internet

GRADE DISTRIBUTION:

Exams 450 points
Memo assignments 350 points
Group project 200 points
Total 1000 points

Grading is based on the following scale:
A = 93 - 100% A- = 90 - 92%
B+ = 87 - 89% B = 83 - 86%
B- = 80 - 82% C+ = 77 - 79%
C = 73 - 76% C- = 70 - 72%
D+ = 67 - 69% D = 63 - 66%
D- = 60 - 62% F = 59% and below

PREREQUISITES:
ACC 216

COURSE OBJECTIVES:

This class will explore the methods used to identify, detect, investigate, and prevent financial fraud, particularly with regard to frauds perpetrated against the public. We will explore a variety of cases, including fraud perpetrated by the company, the government, groups, and individuals. The study will include discussion of how each of these types of fraud affects the public, the impact of the fraudulent funding and the professional and ethical responsibilities of those in positions to detect and prevent fraud.

COURSE GOALS:

1. Take responsibility for your own learning
2. Develop skills enabling you to work in a group remotely
3. Utilize and expand critical thinking skills necessary to analyze situations for warning signs of fraud
4. Communicate your ideas and findings about financial fraud through writing
5. Be challenged to become a critically aware, life-long learner, and leader of character, as well as committed to the values of integrity, fairness, respect, and responsibility; also, to make progress toward preparing for a life of success, significance and service

TO MEET THESE GOALS EACH STUDENT WILL:

1. Participate in class assignments
2. Be adequately prepared for each activity
3. Complete assignments on time and submit all work before the deadline. Please note that you are responsible for completing all assigned work on time, regardless of unexpected or unplanned difficulties, such as Internet problems, not understanding the material, software bugs, etc.

EXAMS:

There will be three exams, each worth 150 points. As exam dates are set at this time, any conflicts are expected to be resolved with me immediately. Exams will be completed in Moodle and will consist of multiple choice questions. You will have 90 minutes to complete each exam. The exams will be open over a two day period (from at Thursday at 11PM to Saturday at 11PM) for you to access and complete the assignment. It is your responsibility to ensure you have an adequate internet connection to complete the exam. Also remember that neither IT Help Services nor I may be immediately available over the weekend if you choose to wait until then to take the exam.

MEMO ASSIGNMENTS:

Each chapter discussed will include an assignment of a memo regarding a topic to be posted to Moodle. These memos are expected to be informative and demonstrate your understanding of the concept. It is expected that each topic will require research completed outside of the textbook. Seven memo scores will be counted toward your final grade. There will be 16 memos assignment throughout the semester, so the lowest eight scores will be dropped. Each memo is worth 50 points. Typed memos should be submitted to Moodle by 11PM on the date indicated within the class schedule included in this syllabus, but may also be submitted earlier. Memos are to be formatted as indicated on the class Moodle site, using Times New Roman font of size 12, and 1.5 line spacing. Comments related to your performance on the assignment will be included in the electronic document in Turnitin.

GROUP PROJECT:

You will be assigned a group to work with throughout the course on a group project. More information regarding this project (Case Number 2: Tallahassee Beancounters) can be found on page 18,021 of your textbook. You will have access to a group discussion board on Moodle (which only your team members will be able to access) as a means of communication. Final deliverables will be due at 11PM on the date indicated in the syllabus. The final deliverable should be typed, using Times New Roman font size of 12 and 1.5 line spacing, and should be emailed to your instructor.

EXTRA CREDIT ASSIGNMENTS:

There are no extra credit assignments.

MAKE-UP POLICIES:

You are expected to notify me of any situations that might impact an assignment or exam as soon as the duty arises. Make up exams will not be given without prior arrangements; no exceptions will be made. You are responsible for completing assignments and accessing the class Moodle site using a reliable connection. I am not responsible for Internet problems you might encounter, and will not allow for missed assignments due to such problems.

NETIQUETTE:

Just as in an in-person class, respect is required for an online class. Please respect myself and one another, remembering that in an online environment, it is much easier for comments to be perceived as hurtful, even though that is not the intent. Use caution when interacting electronically, and use your best judgment when posting questions or responding to comments within this class.

COLLEGE-WIDE POLICES AND PROCEDURES:

All faculty and students are required to follow the college's Honor Code, the ADA policy statement, college-wide policies prohibiting harassment and discrimination, the College Duty policy, and the Emergency Procedures. These policies can be found in the *Faculty Handbook*, Appendix R (hardcopy and on the Westminster College website), the *Faculty Advisor Handbook*, and the *Student Life Handbook*.

SUGGESTED CLASS SCHEDULE:

Refer to the schedule below for assignment due dates. I have included suggestions for content you may cover each day. Remember the daily content is a suggestion, but the assignment due dates are non-negotiable.

Date	Day	Content	Assignment
6/1/2015	M	Chapter 1	
6/2/2015	T	Chapter 1	
6/3/2015	W	Chapter 2	Chapter 1 Memo Due
6/4/2015	R	Chapter 3	
6/5/2015	F	Chapter 3	Chapter 2 Memo Due
6/6/2015	Sa	Chapter 4	
6/7/2015	Su	Chapter 4	Chapter 3 Memo Due
6/8/2015	M	Chapter 5	
6/9/2015	T	Chapter 5	Chapter 4 Memo Due
6/10/2015	W	Chapter 7	
6/11/2015	R	Chapter 7	Chapter 5 Memo Due
6/12/2015	F	Review	
6/13/2015	Sa	Exam One (Chapters 1-5, and 7)	Chapter 7 Memo Due
6/14/2015	Su		
6/15/2015	M	Chapter 8	
6/16/2015	T	Chapter 8	
6/17/2015	W	Chapter 9	Chapter 8 Memo Due
6/18/2015	R	Chapter 9	
6/19/2015	F	Chapter 10	Chapter 9 Memo Due
6/20/2015	Sa	Chapter 10	
6/21/2015	Su	Chapter 11	Chapter 10 Memo Due
6/22/2015	M	Chapter 11	
6/23/2015	T	Chapter 12	Chapter 11 Memo Due
6/24/2015	W	Chapter 12	
6/25/2015	R	Chapter 12	Chapter 12 Memo Due
6/26/2015	F	Review	
6/27/2015	Sa	Exam Two (Chapters 8-12)	
6/28/2015	Su		
6/29/2015	M	Chapter 13	
6/30/2015	T	Chapter 13	
7/1/2015	W	Chapter 14	Chapter 13 Memo Due
7/2/2015	R	Chapter 14	
7/3/2015	F	Chapter 15	Chapter 14 Memo Due
7/4/2015	Sa	Chapter 15	
7/5/2015	Su	Chapter 16	Chapter 15 Memo Due
7/6/2015	M	Chapter 16	
7/7/2015	T	Chapter 17	Chapter 16 Memo Due
7/8/2015	W	Chapter 17	
7/9/2015	R	Chapter 17	Chapter 17 Memo Due
7/10/2015	F	Review	
7/11/2015	Sa	Exam Three (Chapters 13-17)	Group Project Due

CREDIT HOUR WORKSHEET:

Federal law mandates that you be provided with an expected breakdown of the time expected to be spent in a course. I have included this schedule below. Please remember that you will receive three credit hours for this course, so you are expected to spend at least 135 hours over the semester on course-related activities. Please note that the hour breakdown is an estimate, so the actual time you spend on each activity could differ.

Week	“Class Time”	Reading	Discussion	Assignments and Written Work	Exams	Other	Total Student Time
6/1-6/7	6	6		6	3		21
6/8-6/14	6	6		6	6		24
6/15-6/21	6	6		6	3		21
6/22-6/28	6	6		6	6		24
6/29-7/5	6	6		6	3		21
7/6-7/12	6	6		6	6		24
Totals	36	36		36	27		135