

APPROVED

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The University of Toledo

FEB 07 2013

New Graduate Course Proposal

COLLEGE OF GRADUATE STUDIES

Contact Person Phone (XXX-XXXX)

Email

College If Other

Dept/Academic Unit

Alpha/Numeric Code (Subject area - number)

Proposed title Proposed Effective Term

Is the course cross-listed with another academic unit?

Approval of other Academic unit (Signature and title)

Is the course offered at more than one level?

If yes, an undergraduate course proposal form must also be submitted. If the undergraduate course is new, complete the New Undergraduate Course Proposal; if the undergraduate course is existing, submit an Undergraduate Course Modification Proposal.

Credit hours: Fixed: or Variable: to

Delivery mode:	Primary	Secondary	Tertiary
Activity Type	<input type="text" value="Lecture"/>	<input type="text" value="Recitation"/>	<input type="text"/>
Minimum Credit Hours	<input type="text" value="2"/>	<input type="text" value="1"/>	<input type="text"/>
Maximum Credit Hours	<input type="text" value="2"/>	<input type="text" value="1"/>	<input type="text"/>
Weekly Contact Hours	<input type="text" value="2"/>	<input type="text" value="1"/>	<input type="text"/>

Terms Offered Fall Spring Summer Years offered

May the courses be repeated for credit? Maximum hours:

Are students permitted to register for more than one section during a term? Grading system:

Prerequisites (must be taken **before**): e.g., C or higher in BIOE 4500 or BIOE 5500 and C or higher in MATH 4200, etc.

Permission

Co-requisites (must be taken **together**):

Catalog Description (75 Words Maximum)

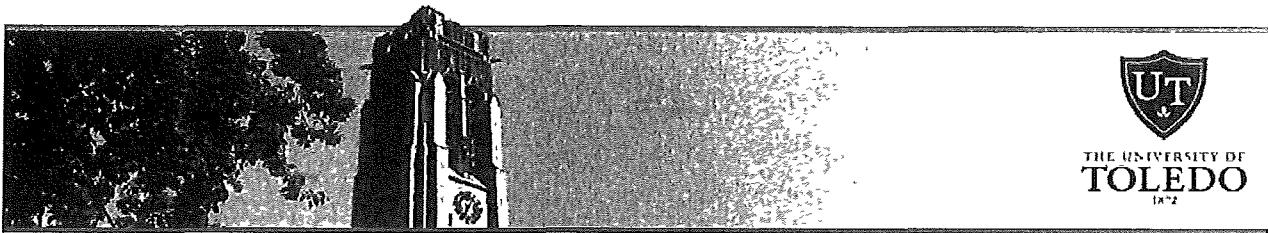
Attach a syllabus and an electronic copy of a complete outline of the major topics covered. [Click here for the template.](#)

Course Approval

Department Curriculum Authority	<input type="text" value="A. Saffner"/>	Date	<input type="text" value="2-6-13"/>
Department Chairperson	<input type="text" value="A. Saffner"/>	Date	<input type="text" value="2-6-13"/>
College Curriculum Authority or Chair	<input type="text" value="Michael J. Muller"/>	Date	<input type="text" value="2-6-13"/>
College Dean	<input type="text" value="Kend S. Cook"/>	Date	<input type="text" value="2-27-13"/>
Graduate Council	<input type="text"/>	Date	<input type="text"/>
Dean of Graduate Studies	<input type="text" value="A. Saffner"/>	Date	<input type="text" value="3-19-13"/>
Office of the Provost	<input type="text"/>	Date	<input type="text"/>

For Administrative Use Only

Effective Date	<input type="text"/>
CIP Code	<input type="text"/>
Subsidy Taxonomy	<input type="text"/>
Program Code	<input type="text"/>
Instruction Level	<input type="text"/>



Acct 6450: Fraud and Forensic Accounting

Professor:
Office:
Phone:
Fax:

E-mail:
Class Hours:
Office Hours:

Overview:

*"Forensic accounting and fraud examination are different but related. Forensic accounting work is done by accountants in anticipation of litigation and can include fraud, valuation, bankruptcy and a host of other professional services. Fraud examinations can be conducted by either accountants or non-accountants and refer only to antifraud matters."*¹

This course is designed to introduce the student to the basic concepts of Fraud Examination and Forensic Accounting.

Objectives:

The course objectives for ACCT 6450 are to provide students an opportunity to:

- 1) Define terminology relating to fraud examination and forensic accounting.
- 2) Describe effective fraud prevention and fraud detection plans.
- 3) Apply investigative approaches to identify red flags for a variety of frauds.
- 4) Prepare work-papers to support and prove the elements of a case.
- 5) Understand the legal processes applicable to accountants in preparing for litigation

Prerequisite: Auditing

Required Material:

- Textbook:
 - Crumbley, Heitger, Smith, Forensic and Investigative Accounting, 5th edition, CCH © 2011
 - CCH StudyMate
- Case study: TBD
- Software:
 - Microsoft Excel
 - ACL Fraud Detection software (Free educational version with up to 99 student licenses if application approved)
- White Collar crime statutes handout (provided by instructor)

¹ <http://www.journalofaccountancy.com/issues/2003/oct/thefraudexaminers.htm> , Joseph T Wells, CPA, CFE, "The Fraud Examiner," October 2003 issue of the Journal of Accountancy

Grades:

Total points available to be earned during the term will include:

	<u>Points</u>
Midterm Exam I	100
Midterm Exam II	100
Final Exam (Comprehensive)	100
Case studies and problems (4 @ 25 points each)	100
Group presentation	50
Quizzes	80
Homework	<u>70</u>
Total Points Available	<u>600</u>

Fraud Case Reports

There will be a total of 4 papers due, each being a minimum of 3 pages, 12 font and 1 ½ spaced. These papers will be on Fraud cases discussed either in the text and/or in videos.

<u>Tentative Class Schedule</u>					
<u>Week</u>	<u>Session</u>	<u>Date</u>	<u>Chapter</u>	<u>Topic</u>	<u>Assignment</u>
1	1/2	*****	1	Overview/ Introduction	TBA
2	3	*****	2	Forensic Accounting	TBA
2	4	*****	3	Fraudulent Reporting	TBA
3	5	*****	3	Fraudulent Reporting	TBA
3	6	*****	4	Detecting Fraud	TBA
4	7	*****	4	Detecting Fraud	TBA
4	8	*****		1) Case Study	
5	9	*****	n/a	Review Exam 1	
5	10	*****	n/a	Exam 1 (chapters 1 – 4)	TBA
6	11	*****	5	Employee Fraud	TBA
6	12	*****	5	Employee Fraud	TBA
7	13	*****	6	Indirect Methods of Reconstructing Income	TBA
7	14	*****		2) Project: Creating Pivot tables in Microsoft excel	TBA
8	15	*****	7	Money Laundering	TBA
8	16	*****	7	Money Laundering	
9	17	*****		White Collar Crime statutes	TBA
9	18	*****		3) Case study	TBA

10	19	*****	n/a	Review Exam 2 (chapters 5 – 7)	TBA
10	20	*****	n/a	Exam 2	TBA
11	21	*****	8	Litigation Services Provided by Accountants	TBA
11	22	*****	9	Proper Evidence Management	TBA
12	23	*****	10/13	Commercial Damages (limited coverage) Investigation of Electronic Data (limited coverage)	TBA
12	24	*****	17	Business Valuations	TBA
13	25		17	Business Valuations	
13	26	*****	18	4) Case study or Forensic Accounting in Action	TBA
14	27	*****		Group project presentations	TBA
14	28	*****		Group project presentations	TBA
15	29	*****	n/a	Review for Final Exam	
15	30	*****	n/a	Final Exam	