

Accounting
Course Number: 22:010:662
Course Title: Public Sector Forensic Accounting

COURSE DESCRIPTION

This course will provide you with a comprehensive background to the means, motives and opportunities that give rise to fraud. The ethical dimensions of the fraud examiner's role are presented. The course further covers recognition of the symptoms of fraud, means of fraud prevention, and methods of uncovering frauds by, and against, organizations. Frauds by and against organizations include financial statement fraud as well as consumer fraud. Bankruptcy and e-commerce frauds are also covered. Forensic accountants must be able to recognize various types of fraud and have the skills to investigate fraud. Having the skills to investigate fraud requires a keen mind, skillful observation, careful documentation, perceptive interviewing, tracing transactions, etc., through a documentary record, and the ability to reconstruct a documentary record, as needs be. Obviously, as well, forensic accountants should be skilled at drawing evidence from the facts/evidence gathered during the investigation. Given that preventing fraud is more efficient than detecting it, forensic accountants should know how to prevent fraud as well.

COURSE DELIVERY

This course is fully online. To access the course, please visit the Rutgers Canvas login page. For more information about course access or support, contact the Canvas Help Desk via email at 877-361-1134 (available 24/7/365), help@Canvas.rutgers.edu, or via Live Chat (Links to an external site.)Links to an external site. when available.

COURSE MATERIALS

This course will require MindTap for Fraud Examination, 6th edition from Cengage. Cengage Unlimited costs \$119.99 for one semester. You also get a free print rental when you activate MindTap. You'll pay just \$7.99 for shipping.

To access your course materials and explore Cengage Unlimited, login to Canvas and click on the link that says Cengage. When prompted, login with your Cengage account and follow the prompts to complete the registration process.

Should you need additional guidance, please visit <https://play.vidyard.com/gssLzSQoPmR3cz1vhq5LDw> (Links to an external site.)

Financial Aid students can purchase access to Cengage Unlimited from the college bookstore.

Technical/Customer support

<http://cengageportal.force.com/Support> (Links to an external site.)

800-354-9706

LEARNING GOALS AND OBJECTIVES

This course is designed to help students develop skills and knowledge in the following area(s):

Nature of fraud

Fraud Prevention

Fraud detection

Fraud investigation

Management fraud Other types of fraud

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through *SafeAssign* or *Turnitin*, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

The consequences of scholastic dishonesty are very serious. Please review the Rutgers’ academic integrity policy.

Academic integrity means, among other things:

Develop and write all of your own assignments.

Show in detail where the materials you use in your papers come from. Create citations whether you are paraphrasing authors or quoting them directly. Be sure always to show source and page number within the assignment and include a bibliography in the back.

Do not fabricate information or citations in your work.

Do not facilitate academic dishonesty for another student by allowing your own work to be submitted by others.

If you are in doubt about any issue related to plagiarism or scholastic dishonesty, please discuss it with your instructor.

STUDENT PARTICIPATION EXPECTATIONS

Because this is an online course, your attendance is based on your online activity and participation. The following is a summary of everyone's expected participation:

Logging in: **AT LEAST ONCE PER WEEK**

Be sure you are logging in to the course each week, including weeks with holidays or weeks with minimal online course activity. (During most weeks you will probably log in many times.) If you have a situation that might cause you to miss an entire week of class, discuss it with me as soon as possible. To be successful in this course, you should plan to dedicate approximately 8-10 hours per week.

Participating in discussion forums: **2 OR MORE TIMES PER WEEK**

Each week you can expect to post at least two times as part of our substantive class discussion on the week's topics. One posting on the topic itself and one posting in response to a classmate's posting.

DISCUSSION AND COMMUNICATION GUIDELINES

The following are my expectations for how we should communicate as a class. Above all, please remember to be respectful and thoughtful.

Writing style: While there is no need to participate in class discussions as if you were writing a research paper, you should remember to write using good grammar, spelling, and punctuation. Informality (including an occasional emoticon) is fine for non-academic topics. Please also refrain from using all **CAPITAL LETTERS**, as this is often interpreted as shouting.

Tone and civility: Let's maintain a supportive learning community where everyone feels safe and where people can disagree amicably. Remember that sarcasm doesn't always come across online. Treat your instructor and fellow students with respect at all times, and in all communications.

Backing up your work: Consider composing your academic posts in a word processor, where you can save your work, and then copying into the Sakai discussion.

GRADING AND FEEDBACK

For large weekly assignments, you can generally expect feedback within 7 days.

I will reply to e-mails within 24 hours .

Please include the course title and number in the subject line

LEARNING METHODOLOGY

I suggest that you start your review of each unit by examining the unit's objectives and reading the introduction. Then read the chapter. It is important that you review the chapter prior to attempting the assignment. Each unit is organized into multiple sections. An example of a typical unit follows:

- * Readings
 - * Discussion
 - * Assignments
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ONLINE EXAMS

The two online exams consist of 80 multiple choice questions and must be taken during the times specified in the semester schedule. Please make sure that you schedule and save these dates on your calendar.

ASSIGNMENT SUMMARY

Below are the assignments required for this course and the value of each assignment to the course grade as a whole.

%	Points
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Midterm Exam	
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25	100
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Final Exam

25 100

Weekly Assignments

30 120

Discussion & Other Learning Activities

20 80

Total 400

GRADING POLICY

Grading Scale

95 TO 100 = A

90 TO 94 = A-

85 TO 89 = B

80 TO 84 = B-

75 TO 79 = C

70 TO 74 = C-

65 TO 69 = D

60 TO 64 = D-

BELOW 60 = F

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek *religious accommodations*, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of *gender or sex-based discrimination or harassment*, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu>.

If you are a military *veteran* or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of *mental health* services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of *physical health* services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of *legal* services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to *English as a second language (ESL)* should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional *academic assistance*, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>]

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]