

**Accounting**  
**Course Number: 22:010:664**  
**Course Title: Topics in Forensic Accounting**

## COURSE DESCRIPTION

This course covers the means, motives and opportunities that gives rise to fraud. It specifically covers fraud examiner ethics, motivations to commit fraud, the symptoms of fraud, and the means of detecting fraud committed against both organizations and individuals. Fraud types discussed include financial statement, revenue, and inventory frauds as well as bankruptcy and divorce frauds.

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## COURSE MATERIALS

- Textbooks:
- Albrecht, Albrecht, Albrecht and Zimbelman, Fraud Examination, 6<sup>th</sup> Edition (*note that this is an e-book and must be used. Substitutions are not permissible.*)
- Cengage Unlimited PAC 1 semester
- ISBN: 9780357700037
- This includes MindTap, the eBook and a free print rental for the semester.

*DESCRIPTION OF CENGAGE UNLIMITED FROM PUBLISHER AND INSTRUCTIONS ARE HERE:*

### [Required Course Materials](#)

This course will require **Fraud Examination, 6<sup>th</sup> edition with MindTap** from Cengage.

You can choose to purchase **MindTap** through Cengage Unlimited – a digital subscription service (think Netflix or Apple Music) which can save you a lot of money. (Dr. K: It is also available through the Rutgers U Bookstore.) With Cengage Unlimited you can access ANY Cengage materials you are using across ALL of your courses AND a library of 20,000 ebooks, study guides and reference materials.

You'll be able to see other courses at **Rutgers - Newark** using Cengage materials, so be sure to take some time and explore the benefits of a Cengage Unlimited subscription.

You also get a free print rental when you activate **MindTap**. As a bonus, when your subscription ends, you can choose up to six ebooks to retain in your virtual locker for an additional twelve months.

### Getting Registered

To access your course materials and explore Cengage Unlimited, login to **Canvas** and click on the link to the left hand side of the screen that says MODULES and then you will see a clickable for the MINDTAP link to the CENGAGE textbook ad a listing of the required chapters. If you click on any of these MINDTAP/CENGAGE links before you register your ownership of the textbook, it will take you to a page allowing you to register.

Subsequent clicking on MODULES (on the left) and then the MINDTAP/CENGAGE chapters will allow you to begin reading the text and enable you to complete the homework. Completed homework will show up in the course gradebook.

Note that a link to a video explaining the registration process is provided (OR go directly to <https://www.cengage.com/student-training/mindtap/canvas/ia-no>). Please view the video before attempting to register. If you have technical problems trying to register, note that the publisher (Cengage) technical support number is provided.

### YOU WILL ALSO NEED:

- 
- Maria Konnikova. *Mastermind: How to Think Like Sherlock Holmes*. 2013. Viking/Penguin Publishing. ISBN: 9780143124344

- Check Rutgers.Instructure.Com (Canvas website) and your official Rutgers email account regularly.

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## LEARNING GOALS AND OBJECTIVES

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.

More specifically:

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

**1) Financial accounting knowledge.** Students graduating with a Master of Accountancy in Financial Accounting degree will be able to demonstrate financial accounting knowledge.

**Objectives**

- Understanding of basic functional business concepts
- Able to understand relationships among business concepts
- Able to recognize limits of current business concepts
- Effective use of current information systems and software tools

**2) Ethical judgment.** Students graduating with a Master of Accountancy in Financial Accounting degree will be able to recognize and evaluate ethical issues arising in a broad spectrum of accounting and general business contexts. They will learn how to make sound accounting judgments and effective business decisions that also adhere to socially responsible and professional ethical standards.

**Objectives**

- Able to apply business concepts to ambiguous situations
- Able to compare and contrast potential solutions to decision-making scenarios
- Able to recognize ethical dilemmas in decision-making scenarios
- Able to develop innovative solutions to resolve unstructured problems

**3) Global perspective.** Students graduating with the MAccy degree will be well suited for the global environment with a firm grasp of the importance of cultural diversity and the importance of teamwork in addressing solution to business problem.

**Objectives**

- Able to work effectively with culturally and demographically diverse others in a team environment

**4) Persuasive communication.** Students graduating with a Master of Accountancy in Financial Accounting degree will be able to effectively communicate in a way that demonstrates sensitivity to an audience's needs.

**Objectives**

- Able to communicate concisely and persuasively in written communication
- Able to communicate concisely and persuasively in oral communication during any offline group work/assignment completion.

- Students who complete this course will demonstrate the following:

- Students develop these skills and knowledge through the following course activities and assignments:
    - Group work
      - Group work will promote better cross-cultural, oral and written communication skills.
      - Active involvement in the online discussion threads will promote better written communication skills.
      - Addressing problems posed in the classwork and discussion threads and in the group assignment(s) will promote ethical decision-making.
      - Proceeding through the course's content, content that involves forensic accounting will promote better understanding of the underpinnings of financial statement accuracy.
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## **PREREQUISITES**

There are no formal prerequisites to this course. The student should, though, have completed an auditing course at the undergraduate level or graduate level in order to derive maximum benefit from this course.

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## **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](http://business.rutgers.edu/ai) for more details.

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## **ATTENDANCE AND PREPARATION POLICY**

- You are expected to participate meaningfully in all online discussion forums/threads. All work to be completed online, through Rutgers.Instructure.Com must be completed by the date of the Final Examination or earlier if so required.
- Expect me to prepare properly for each class session. I expect the same of you.
- Expect me to participate fully in each class session. I expect the same of you. Stay focused and involved. You cannot learn if you are not paying attention. This is true in the online environment as much as it would be if we were meeting physically, in class (which we are not).

## **Participation:**

I have set up several discussion boards. I will monitor it, but not necessarily respond to any postings. Each of you will have the opportunity to provide your own analyses or respond to those of others. Individuals taking online classes frequently note that they miss the interaction of onsite classes. I do understand that. The discussion boards are a way to partially substitute for the missed interactions, a way to stimulate your interest in the materials, and a means to sharpen your thinking about important issues in the course. Over all, participation should make the course more interesting and informative.

I will monitor individual participation in the discussion boards. Given that this is an online class, these are important in assigning a class participation grade. Please feel free to comment on other's postings, including developing them further, as well as providing your own original posts.

*Due to the dynamic nature of the Web, some links may be out-of-date. If so, please notify me ASAP!*

Also, please be sure to check the File/doc\_sharing section of the course for downloadable documents/files. I will refer to files contained in the File/doc\_sharing section throughout the semester.

***Journal:*** Instructions will be provided later with respect to how you are to document your reading of the Konnikova book on Sherlock Holmes. You are required to present a brief synopsis of each chapter and your review of how it is applicable to our course. It is an excellent book and highlights an important failing of forensic education: Students must not only be taught techniques, but should also receive education about how to think well using those techniques. The Konnikova text, in its way, does that. Further instructions are available on eCollege.

***All requirements are subject to change at the sole discretion of the Instructor!***

- Extra credit: NONE. If you have the energy to complete an extra-credit assignment, that energy should be directed toward doing well on the course material as regularly assigned.
- Grade posting: Grades will be posted on eCollege when all work is handed in.
- Warning grade roster: I do not issue warning grades.
- Pregrading & regrading: I do not pregrade nor regrade.
- Your final grade is not subject to negotiation. If you feel I have made an error, submit your written argument to me within one week of receiving your final grade. Clarify the precise error I made and provide all due supporting documentation. If I have made an error, I will gladly correct it. But I will adjust grades only if I have made an error. I cannot and will not adjust grades based on consequences, such as hurt pride, lost scholarships, lost tuition reimbursement, lost job opportunities, or dismissals. Do not ask me to do so. It is dishonest to attempt to influence faculty in an effort to obtain a grade that you did not earn, and it will not work.

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## **ASSIGNMENTS**

Students may be required to prepare and submit written analyses on some topics.

Please pay very careful attention to how you write up any written assignments. Use spellcheck and grammar check facilities of your word processing program. While many people don't appreciate the connection between professional accounting/auditing practice and clear expression, clear writing and expression are important. If I (or a client) have to spend a good deal of time figuring out what you are trying to say, that will not help you. So, please, write clearly and grammatically.

Cases and essay topics will come from the Albrecht book and from other sources.

### **Class Investigative Wikis (aka, GROUP PROJECT)**

Each of you will be assigned to a group of 3 people. *Starting about* , each group will be responsible for choosing an area for forensic investigative discussion, developing a mini-lecture on the topic, posting resources relevant to that topic, and both monitoring the REQUIRED participation and commentary of other class members, answering other class member questions, and responding to other investigative topics run by other groups. The groups and their Wikis should remain active beginning about . Each member of the class should contribute at least three postings to each of the other Wiki topics.

The mini-lectures should be submitted to me in WORD format, not as PowerPoints.

***All Investigative Wikis (group projects) are to be submitted to me for final approval. Once I have accepted your draft I will post your mini-lecture to the class Canvas site myself.***

THESE TOPICS ARE BARRED SPECIFICALLY:

MADOFF; WORLDCOMM; TYCO; ENRON; SUNBEAM; WASTEMANAGEMENT and others  
TBA.

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## **CLASSROOM CONDUCT**

This is an online only class. All of the work of the class will be done using Canvas, an online learning management system. This will involve participation in discussion threads (mandatory), developing your individual projects, taking a midterm and a final exam, and such other tasks as are assigned. Given the amount of material to be covered, it is important for students to read the chapter in detail to get a basic understanding prior to the period when a new topic is to be covered. Students should also attempt all the exercises and problems that are assigned. The slides that will be used are posted to the Docshare section of Canvas.

***IN OUR ONLINE CLASS***, it is expected that you will not make rude comments or dismissive comments of any participant in the class, their contributions to the discussion threads and the like. If you do object to a person's reasoning, you will clearly spell out in a logical manner the nature of your objection and adduce facts that support your position.

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## EXAM DATES AND POLICIES

There are 3 exams in this course:

Midterm Exams: Online, Open Book Exams will be available on a date to be announced. YOU MAY NOT CONSULT, DISCUSS, SEEK THE ASSISTANCE OF ANYONE TO HELP YOU WITH THE EXAM! Final

Exam: Online, Open Book Exam will be available at a date to be announced. YOU MAY NOT CONSULT, DISCUSS, SEEK THE ASSISTANCE OF ANYONE TO HELP YOU WITH THE EXAM!

YOU WILL BE PLACED UNDER GREAT TIME PRESSURE DURING THESE EXAMS. THE REASON FOR THAT IS THAT SINCE THIS IS AN ONLINE, OPEN BOOK EXAM, I NEED TO PLACE YOU UNDER GREAT TIME PRESSURE TO BE MORE ASSURED THAT YOU ARE VERY FAMILIAR WITH THE MATERIAL BEFORE YOU OPEN THE EXAM, AS OPPOSED TO HAVING THE TIME TO LOOK THE ANSWERS UP ONCE THE EXAM HAS BEGUN.

Questions on the examinations will reflect material covered in the online class, and logical extensions thereof. For each exam (quiz) you will be given a set amount of time (to be determined) to complete the quiz/examination and then it will be timed out. *THESE EXAMS ARE OPEN BOOK, BUT YOU MAY BE PLACED UNDER GREAT TIME PRESSURE TO HELP ASSURE THAT YOU ARE VERY FAMILIAR WITH THE TEXT BEFORE YOU COMMENCE THE EXAM!!!* I do not want to base your exam grades on how well you look up answers to questions during the exam itself. That is not a good measure of learning. You must submit the exam and quizzes within the required time.

If you fail to take the midterm exam and you have a valid excuse which complies with University regulations, the exam that is missed will be assigned the score of the final exam in computing your total points. For example, if you have a valid excuse and miss one of the two mid-semester exams and your grade on the final is 80, you will receive an 80 on the missed exam in determining your total points. The final exam may be comprehensive. The final exam will be governed by University regulations.

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## GRADING POLICY

Quiz 1 (Chapters 1-5)	12.5%
Quiz 2 (Chapters 6-10)	12.5%
Final Examination	30%
Class Wiki on Investigative Areas (group project)	20%
Sherlock Homes Journal	10%
<u>Participation in discussion threads, homework, etc.</u>	<u>15%</u>
<b>Total</b>	<b>100%</b>

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## COURSE SCHEDULE

COURSE SCHEDULE is visible on the in the Assignment and Discussions tabs. Please attend to this information very carefully.

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## 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](http://ods.rutgers.edu).

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

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

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

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

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