Faculty Information:
Instructor: Dr. Jeffrey L. Carson  
Phone: 614.209.6211 (m)  
Office Hours: By Appointment  
Email: carsonja@bc.edu  
Course Meeting Time: Tues and Thurs, 6:00PM – 9:15PM  
Course Meeting Place: TBD

Course Description:
This course introduces students to forensic accounting, with a significant focus on fraud examination. In the first half of the semester we study the elements of fraud and the types of fraud schemes, including fraudulent financial statements, asset misappropriation, corruption, and money laundering. In the second half we focus on how professionals respond to fraud, with an emphasis on the legal framework, document analysis, interviewing, and report writing. The demand for fraud examiners and forensic accountants continues to grow in both the private and public sectors. Skills developed in this course will help students in multiple professions including professional accounting, auditing, criminal investigation, and general business.

Course Objectives:
• Define fraud and identify the environments in which it takes place  
• Recognize fraud schemes and determine ways in which they are concealed  
• Review financial and non-financial records to uncover fraud  
• Understand how effective interviews are conducted  
• Document work product and maintain chains of custody  
• Apply audit skills such as completeness, tracing, and independent verification  
• Describe the civil, criminal and regulatory framework of fraud examinations  
• Understand the role of computer forensic specialists  
• Communicate effectively and present findings through written reports
Prerequisites:
None

Texts and Resources:
1. Primary Text
   - Principles of Fraud Examination (2nd Edition)
     - Joseph Wells

Course Structure:
Class sessions consist of lectures, discussion of reading and weekly assignments, video presentations, guest speakers, and interactive exercises.

Course Evaluation:

Course Assignments:
The Instructor will assign reading, short case studies, and weekly exercises in Canvas. Students will submit completed assignments through Canvas.

Class Contribution and Attendance: 20%
Students are expected to be regular and prompt in their class attendance. The contribution grade is made up of course attendance, contribution, peer review, and in-class presentations/interviews. Attendance: Because we only meet once per week it is important for students to make every effort to attend class. In case of absence, students are responsible for all class work, assignments, and examinations. Contribution: Students are expected to contribute to class discussion in an insightful manner. The contribution portion of this grade is typically weighed the heaviest. Obtaining the maximum contribution in the class occurs when students consistently join the discussion and offer opinions. Contribution in one single class or some of the classes does not equate to maximizing the points available. The contribution grade is fluid will change throughout the course to reflect the students “real-time” contribution level. While presentations opportunities occur throughout the course, not all students may get the opportunity to conduct a presentation or interview. Students will not lose points if they do not have an opportunity to present in class. Peer Review: Students will evaluate and rank order their group’s participation and contribution level. This ranking is simply an indicator and metric for the instructor.

Discussion Post:
Due before the start of the class. Free text 100 word limit. No deductions for grammar. Open thoughts on the subject and question. Keep it simple-Have fun!!!

Research Paper: Due May 15th 20%
The paper will be no more than 3 pages in length, Times New Roman, font 12 and single spaced (See template). The assignment will require you to develop a proposal and bid for a contract in an ongoing investigation. After watching the video, use your knowledge, skills and work from the MA Housing Authority case to inform the client and submit a bid. Use the template as a structure and framework for your final project.
Group Project / Case Study: Due at Presentation 20% (May 8\textsuperscript{th})
In Week 7/8, students will be introduced to a Case Study. Working in teams, students will conduct a fraud examination, taking investigative steps each week based on information provided by the Instructor. Students will maintain a case file, interview witnesses, and prepare a final report on their findings and recommendations.

Examinations: 40% (May 15\textsuperscript{th})
There will be a mid-term examination and a final examination. The mid-term and the final will each consist of short-answer questions, multiple choice and essays covering material from the text and lectures. If students request their exams to be reviewed for errors, the instructor will independently evaluate the exam. Exam scores can increase, decrease, or remain the same.

Grade Determination

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Participation/Presentation/Discussion</td>
<td>20%</td>
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<tr>
<td>Mid-Term Examination</td>
<td>20%</td>
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<tr>
<td>Bid Proposal</td>
<td>20%</td>
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<tr>
<td>MHA Case Study Project</td>
<td>20%</td>
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<tr>
<td>Final Examination</td>
<td>20%</td>
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Class Schedule*

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1</td>
<td>June 27</td>
<td>Introduction to Fraud/Syllabus/Introductions/ Define the Terms</td>
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<tr>
<td>1</td>
<td>June 29</td>
<td><em>2014 Report to the Nations on Occupational Fraud and Abuse</em></td>
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<tr>
<td>2</td>
<td>July 4</td>
<td>Off</td>
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<tr>
<td>2</td>
<td>July 6</td>
<td>Corruption</td>
</tr>
<tr>
<td>3</td>
<td>July 11</td>
<td>Financial Statement Fraud</td>
</tr>
<tr>
<td>3</td>
<td>July 13</td>
<td>Asset Misappropriation</td>
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<tr>
<td>4</td>
<td>July 18</td>
<td>Begin Case Study/Mid Term</td>
</tr>
<tr>
<td>4</td>
<td>July 20</td>
<td>Legal, Regulatory &amp; Professional Environment (Module 1)</td>
</tr>
<tr>
<td>5</td>
<td>July 25</td>
<td>Investigation and Introduction of Case Study (Module 2)</td>
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<tr>
<td>5</td>
<td>July 27</td>
<td>Technology and Computer Crime (Module 3)</td>
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<tr>
<td>6</td>
<td>Aug 01</td>
<td>Investigation (continued) and Case Study (Module 4)</td>
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<tr>
<td>6</td>
<td>Aug 03</td>
<td>Presentation and Final</td>
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</table>
* - The course schedule is subject to moderate changes by the Instructor; reading and other assignments will be posted on Canvas.

**Academic Integrity:**
All students are expected to follow the university’s policy about academic integrity. Any violations of this policy will result in students receiving penalties prescribed by the university.

**Accommodations:**
If you have a disability and will be requesting accommodations at any time in this course, please register with Dr. Kathy Duggan or Ms. Paulette Durett. Advance notice and appropriate documentation are required for all accommodations.

**Late Assignments:**
The instructor reserves the discretion to accept assignments that are turned in past the due date.

**Changes to Syllabus:**
The instructor reserves the right to make changes to the syllabus based on the direction of the course, canceled classes and assignment dates/weight to assignments.