

ACCTG 505: FRAUD EXAMINATION

WINTER SESSION 2021

COURSE INFORMATION

Instructor: Jim Vogt, CFE

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Office Hours: By appointment only

ABOUT YOUR INSTRUCTOR:

Located in San Diego, Jim Vogt is presently a Lecturer with San Diego State University and the University of Colorado Denver, teaching various graduate and undergraduate courses in fraud examination and accounting. He is also a John C. Maxwell Certified Leadership Coach and Trainer, as well as CEO and founder of the Fraud Protection Institute, advising businesses, management, and employees regarding the risks of fraud and strategies for risk assessment, prevention, and detection. Jim has undergraduate degrees from Regis University in Business Administration and Psychology. In 2007, he completed his MS in Economic Crime Management from Utica College of Syracuse University. In 2008, he earned his credentials as a Certified Fraud Examiner (CFE) and began teaching with the University of Colorado Denver. Prior to this, Jim had a long career in financial services, primarily in operations and treasury management. As a payment systems expert, he became very interested in fraud. He is passionate about teaching and the subject matter and loves making a difference in the lives of his students. Jim is originally from Denver, Colorado.

COURSE DESCRIPTION

Welcome to **Fraud Examination**, a course designed to offer undergraduates and graduates an accounting elective that builds on your audit coursework but is not limited to an audit perspective. We will study the major schemes used to defraud organizations and individuals. We will work to increase our skills in the areas of fraud prevention, detection, analysis and some skills relating to investigations. As a broad survey course, you will be exposed to skills and tools that can help you become better auditors, consultants, tax professionals, and managers, as well as more astute employees, investors, and world citizens.

PROGRAM LEARNING OUTCOMES

As you move forward through the accounting program here at SDSU, the coursework you encounter is designed to provide a high-quality experience to prepare accounting students with the foundation in accounting and general business knowledge for their professional career. With

that in mind, your undergraduate accounting experience was designed with the following goals in mind:

1. Communication Skills
2. Analytical and Critical Thinking Skills
3. Ethical Reasoning
4. Global Perspective
5. Technical Competence
6. Interpersonal/Teamwork Skills

MSA PROGRAM GOALS

MSA students will graduate being able to:

- Compare, contrast, interpret, or criticize accounting and business decisions and information using professional business communication
- Actively participate in team decision-making
- Apply ethical judgment and professional standards in analyzing situations and formulating accounting and business decisions
- Use relevant research tools and academic/professional literature to analyze or take a position in accounting and business situations
- Address unstructured problems in the areas of accounting information systems, financial reporting, or taxation
- Identify and discuss the significance of diversity and cultural differences in the global business environment

This financial module primarily focuses on the Analytical/Critical Thinking, Communication, and Ethical Reasoning Skills while secondarily touching on the Technical Competence, Global Perspective goals.

COURSE LEARNING OBJECTIVES

To provide students in accounting with a course that examines one of the biggest problems facing business in the 21st Century: Fraud.

By the end of the semester, students should be able to:

- define the nature of fraud, who commits it and why,
- identify methods to prevent fraud,
- recognize the symptoms of fraud,
- evaluate approaches to detecting fraud,
- comprehend and apply fraud investigation techniques,
- apply ethical decision-making skills to fraud scenarios,
- write well organized, readable case analyses, essays and reports using appropriate fraud and accounting terminology.

ENROLLMENT INFORMATION

PREREQUISITES

ACCTG 431 (may be enrolled concurrently) or ACCTG 626 or equivalent

DROPS/REFUNDS/WITHDRAWAL PROCEDURES

Consult the [GC website](#) for full information, guidelines and procedures to drop a course.

COURSE MATERIALS

REQUIRED MATERIALS

Fraud Examination, 6th edition; Albrecht et al., with MindTap

Immediate Access Course: Some or all of the required course materials for this class are provided in a digital format by the first day of classes and are free through December 20th, 2020. Your SDSU student account will then be charged a special reduced price for use of the materials for the remainder of the semester unless you opt-out of the content by 11:59 PM on December 20th, 2020. Please visit www.shopaztecs.com/immediateaccess for additional information about Immediate Access pricing, digital subscription duration, print add-ons, opting out and other frequently asked questions.

(In addition to Immediate Access, there are several purchase options. The textbook is available through the SDSU Bookstore or through the publisher, Cengage (<https://www.cengage.com/c/fraud-examination-6e-albrecht?filterBy=Student>))

Set-up MindTap by clicking this link and following the prompts:

<https://www.cengage.com/dashboard/#/course-confirmation/MTPN7NTQRSW1/initial-course-confirmation>

“These course materials are available at the SDSU Bookstore (it matches lower prices from Amazon and others in most cases). The Bookstore is a not-for-profit campus partner, and its proceeds support SDSU initiatives.”

STUDENT SUPPORT

WRITING SUPPORT

For help with improving your writing ability, the staff at the SDSU [Writing Center](#) is available online. Most students find it helpful to use technology tools to support the writing process. The following resources are provided as needed.



- Use a free Chrome browser plug-in such as [Grammarly](#) or MS Office tools to proofread and provide edits in real time in your own copy of MS Office.
- Review APA formatting:
 - [APA Manual](#)
 - [Purdue University's OWL](#)
 - [APAStyle.org Quick Answers-Formatting](#)
 - PC: Set up and use [APA Formatting](#) video or [LibrarianEnumerations Blog](#)
 - Mac: Set up and use [APA Formatting](#) video
 - [Citation Machine](#) tool for creating citations

TECHNICAL SUPPORT FOR CANVAS

The [Library Computing Hub](#), located on the 2nd floor of Love Library, provides student support for Canvas. The Hub can be reached at 619-594-3189 or hub@sdsu.edu

EXPECTATIONS

Students are expected to complete all assignments on time, and participate fully in class activities and discussions.

The instructor will respond to student email within 24-48 hours and will provide grades for assignments within one week of the due date.

NETIQUETTE

Netiquette is online etiquette and is applicable to all course communications. It is important that all students be aware of proper behavior and show respect to one another.

Netiquette guidelines are common sense and ask all to use appropriate language for an educational environment:

- Use complete sentences
- Use proper spelling and grammar
- Avoid slang and uncommon abbreviations
- Avoid obscene or threatening language

The University values diversity and encourages discourse. Be respectful of differences while engaging in discussions. Consult [SDSU's netiquette guidelines](#) for more information.

COURSE STRUCTURE

This course is offered in an online format and utilizes traditional lecture, collaborative group activities, online discussions, and individual assignments. Course information and content is housed in the SDSU Canvas Learning Management System (LMS). You can access Canvas by visiting <https://sdsu.instructure.com/>. I will use this site to post course materials, direct you to

additional external links of interest, post grades, and most important, to communicate with you between classes.

It is your responsibility to check this site during the week and to check your SDSU email. (Remember that your email address, PIN, etc. can only be edited or changed by you, using SDSU's Web Portal.)

*Participation in weekly assignments is mandatory and follows a predictable pattern with two consistent due days, **Wednesdays and Saturdays**, throughout the term where you will have tasks to complete or assignments to submit. Each week, you'll be asked to read chapters from the textbook, complete various learning activities that range from watching videos, exploring specific websites, practice activities and then submit various assignments for credit.*

COURSE ASSESSMENTS AND SCORING

GRADE SCALE

Letter grades will be assigned based on the following:

Percentage	Letter Grade
93-100%	A
90-92%	A-
88-89%	B+
83-87%	B
80-82%	B-
78-79%	C+
73-77%	C
70-72%	C-
68-69%	D+
63-67%	D
60-62%	D-
Below 60%	F

Incomplete = Did not complete

ASSIGNMENTS AND WEIGHTS

TABLE 1 –CATEGORY, ASSIGNMENT AND PERCENTAGE OF FINAL SCORE

Category	Assignment	Percentage of Final Score
Participation	Active participation in class discussions	50%
Writing Assignments	"At the Movies" assignment	10%
MindTap Homework	Chapter homework	10%

<i>Category</i>	<i>Assignment</i>	<i>Percentage of Final Score</i>
Exams	Weekly Exams (3) (10% each)	30%
	TOTAL	100%

ASSIGNMENT DETAILS

Detailed descriptions of all assignments and scoring rubrics will be provided by your instructor.

LATE ASSIGNMENT POLICY

Assignments are considered late if they are submitted after the due date and time as shown on the course schedule. Late assignments are accepted within 24 hours with a 10% deduction in points. Contact the instructor in advance if you are unable to complete an assignment.

PROCTORED ONLINE EXAMS

Online exams and quizzes may require proctoring in-person or online. Students may be required to have a webcam with a microphone when taking an exam or quiz. Students understand that this remote recording device is purchased and controlled by the student and that recordings from any private residence must be done with the permission of any person residing in the residence. In some instances, students may be required to grant desktop-level permission to the instructor or online proctors to ensure the academic integrity of their exam.

The University library offers secure settings for test taking and students with concerns may discuss the location of an appropriate space for the recordings with the instructor.

Students should also ensure that they have a high-speed internet connection (preferably wired, or a wireless network not shared by many users). Please be aware that heavy Internet traffic might slow down or otherwise interfere with your connection if you are using a public or workplace wireless connection.

Additional setup information will be provided by your instructor prior to taking the proctored exam. If you have any questions about taking a proctored exam, please contact your instructor prior to the day of the exam.

EXAM AND QUIZ INSTRUCTIONS

REMINDER: Please ensure that your web browser is up-to-date before taking any exams in Canvas. Supported browsers and computer requirements are listed online at:

<https://community.canvaslms.com/t5/Canvas-Basics-Guide/What-are-the-browser-and-computer-requirements-for-Canvas/ta-p/66>

SUGGESTIONS FOR SUCCESSFUL EXAM COMPLETION

- Choose the best answer and click the lower right arrow to advance to next question.
- Complete the test when launched the first time.
- Do not resize or refresh the browser window while taking a test. Changing to a different browser tab or window will close the exam. Do not change screens during the test.
- Do not use the back arrow, as the exam will crash. Verify answer before submitting.
- If you have trouble during a test, email your instructor immediately with an explanation of what happened. Your exam attempt will be examined and may be reopened.
- Upon completion of the exam click on "Save and Submit" and check your score. Navigate to "My Grades" to ensure the score was recorded. If it was not recorded email your instructor immediately.

TURNITIN

Students agree that by taking this course all required papers may be subject to submission for textual similarity review to [Turnitin.com](https://www.turnitin.com) for the detection of plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism of such papers. You may submit your papers in such a way that no identifying information about you is included. Another option is that you may request, in writing, that your papers not be submitted to www.turnitin.com. However, if you choose this option you will be required to provide documentation to substantiate that the papers are your original work and do not include any plagiarized material.

SUCCESS IN AN ONLINE COURSE

To succeed in the online environment, students should have the following:

- A computer with a stable Internet connection.
- Basic computer skills – email, Internet, and basic word processing.
- [Office 365](#) (must include Word and PowerPoint) or equivalent.
- An [active SDSU email address](#).
- A "technology back-up" plan to complete assignments in case computer or Internet fails.
- Sufficient time - Online courses require as much time as face-to-face courses.
- Self-motivation to work with minimal supervision.

Students are also required to:

- Make use of online course materials available via Canvas. Access to these materials is available after registration in the course.
- Participate in asynchronous online discussions.
- Complete readings and assignments by the dates indicated on the schedule.
- Check SDSU email on a daily basis.

UNIVERSITY POLICIES

ACADEMIC HONESTY

The University adheres to a strict [policy regarding cheating and plagiarism](http://studentaffairs.sdsu.edu/srr/cheating-plagiarism.html). These activities will not be tolerated. Become familiar with the policy and what constitutes plagiarism (<http://studentaffairs.sdsu.edu/srr/cheating-plagiarism.html>). Any cheating or plagiarism will result in failing this class and a disciplinary review by the University. These actions may lead to probation, suspension, or expulsion.

Examples of Academic Dishonesty include but are not limited to:

- copying, in part or in whole, from another's test or other examination;
- obtaining copies of a test, an examination, or other course material without the permission of the instructor;
- collaborating with another or others in work to be presented without the permission of the instructor;
- falsifying records, laboratory work, or other course data;
- submitting work previously presented in another course, if contrary to the rules of the course;
- altering or interfering with grading procedures;
- assisting another student in any of the above;
- using sources verbatim or paraphrasing without giving proper attribution (this can include phrases, sentences, paragraphs and/or pages of work);
- copying and pasting work from an online or offline source directly and calling it your own;
- using information, you find from an online or offline source without giving the author credit;
- replacing words or phrases from another source and inserting your own words or phrases.

The California State University system requires instructors to report all instances of academic misconduct to the Center for Student Rights and Responsibilities. Academic dishonesty will result in disciplinary review by the University and may lead to probation, suspension, or expulsion. Instructors may also, at their discretion, penalize student grades on any assignment or assessment discovered to have been produced in an academically dishonest manner.

ACCESSIBILITY

If you are a student with a disability and believe you will need accommodations for this class, it is your responsibility to contact Student Ability Success Center at (619) 594-6473. You can also learn more about the services provided by visiting the [Student Ability Success Center](#) website.

To avoid any delay in the receipt of your accommodations, you should contact Student Ability Success Center as soon as possible. Please note that accommodations are not retroactive, and

that accommodations based upon disability cannot be provided until you have presented your instructor with an accommodation letter from Student Ability Success Center. Your cooperation is appreciated.

STUDENT SUPPORT SERVICES:

A complete list of all academic support services is available on the [Academic Success](#) section of the [SDSU Student Affairs](#) website.

CLASSROOM CONDUCT STANDARDS

SDSU students are expected to abide by the terms of the Student Conduct Code in classrooms and other instructional settings. Prohibited conduct includes:

- Willful, material and substantial disruption or obstruction of a University-related activity, or any on-campus activity.
- Participating in an activity that substantially and materially disrupts the normal operations of the University or infringes on the rights of members of the University community.
- Unauthorized recording, dissemination, or publication (including on websites or social media) of lectures or other course materials.
- Conduct that threatens or endangers the health or safety of any person within or related to the University community, including
 1. physical abuse, threats, intimidation, or harassment.
 2. sexual misconduct.

Violation of these standards will result in referral to appropriate campus authorities.

MEDICAL-RELATED ABSENCES

Students are instructed to contact their professor/instructor/coach in the event they need to miss class, etc. due to an illness, injury or emergency. All decisions about the impact of an absence, as well as any arrangements for making up work, rest with the instructors. [Student Health Services](#) (SHS) does not provide medical excuses for short-term absences due to illness or injury. When a medical-related absence persists beyond five days, SHS will work with students to provide appropriate documentation. When a student is hospitalized or has a serious, ongoing illness or injury, SHS will, at the student's request and with the student's consent, communicate with the student's instructors via the Vice President for Student Affairs and may communicate with the student's Assistant Dean and/or the [Student Ability Success Center](#).

SDSU ECONOMIC CRISIS RESPONSE TEAM

If you or a friend are experiencing food or housing insecurity, or any unforeseen financial crisis, visit sdsu.edu/ecrt, email ecrt@sdsu.edu, or walk-in to Well-being & Health Promotion on the 3rd floor of Calpulli Center.

COPYRIGHT POLICY

SDSU respects the intellectual property of others and we ask our faculty & students to do the same. It is best to assume that any material (e.g., graphic, html coding, text, video, or sound) on the Web is copyrighted unless specific permission is given to copy it under a [Creative Commons License](#). For more information about the use of copy written material in education, consult the [TEACH Act](#) and [Copyright Fair Use Guidelines](#). Whenever possible, you should attribute the original author of any work used under these provisions.

NON-DISCRIMINATION POLICY

SDSU is committed to providing a safe and welcoming campus environment for all students, faculty and staff. The CSU has affirmed its commitment to ‘protecting access, affordability, intellectual freedom, inclusivity, and diversity for all students, including supporting DACA students.’ Discrimination, harassment, or retaliation against students, faculty, and staff on the basis of race, religion, gender, sexuality, disability, nationality, immigration status and other categories of identity is prohibited. If you have concerns about your status at the university, visit the [Student Affairs](#) site for information or contact the Dean of Students or the Assistant Dean for Student Affairs in your College.

RELIGIOUS OBSERVANCES

According to the University Policy File, students should notify the instructors of affected courses of planned absences for religious observances by the end of the second week of classes.

STANDARDS FOR STUDENT CONDUCT

The university is committed to maintaining a safe and healthy living and learning environment for students, faculty, and staff. Each member of the campus community should choose behaviors that contribute toward this end. Refer to the [Center for Student Rights and Responsibilities](#) to learn more.

STUDENT PRIVACY / FERPA / INTELLECTUAL PROPERTY

SDSU complies with the federal Family Educational Rights and Privacy Act. Grades, personal identification and any other records will not be released to others without your express written permission. Refer to the [Office of the Registrar](#) for detailed information on student privacy.

The [Family Educational Rights and Privacy Act](#) (FERPA) mandates the protection of student information, including contact information, grades, and graded assignments. Your instructor will use Canvas to communicate with you, and will not post grades or leave graded assignments in public places. Students will be notified at the time of an assignment if copies of student work will be retained beyond the end of the term or used as examples for future students or the wider public. Students maintain intellectual property rights to work products they create as part of this course unless they are formally notified otherwise.

PRIVACY POLICIES FOR COURSE MATERIALS

Online websites may be used in this course. Please explore the following statements or seek information related to privacy statements for materials.

- [Canvas](#) Learning Management System
- [YouTube](#) policy on protecting your privacy when posting
- [Turnitin](#) privacy policy
- [Cengage MindTap](#) privacy policy
- [Respondus](#) privacy policy