**Charles W. Lamden School of Accountancy**

**San Diego State University**

**ACCTG 505 – Fraud Examination**

**Summer 2022**

**Schedule Number: 20012**

**COURSE INFORMATION**

Class Days/Time: n/a (asynchronous)

Mode : Online/Asynchronous

Platform: Canvas

Instructor: Jim Vogt, CFE

Office location: Virtual

Office Hours: Wednesdays, 12:30– 2:00 (Virtual)

Zoom link for virtual office hours: <https://SDSU.zoom.us/j/87940829702>

Email: jvogt@sdsu.edu

(Will respond within 48 hours except weekends)

**COURSE OVERVIEW**

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.

Consistent with University policy, I retain the right to adjust course design, including assignments, assessments and deadlines. Major departures from the syllabus shall be made only for compelling reasons. “Any major changes to the course syllabus will be announced in class, communicated to all students electronically, and incorporated into an updated and posted version of the syllabus.”

**PROGRAM LEARNING GOALS AND COURSE STUDENT LEARNING OUTCOMES (REQUIRED)**

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

**Student Learning Outcomes**

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.

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.
* Make effective oral presentations in fraud awareness that are informative as well as persuasive, and
* Write well organized, readable case analyses, essays and reports using appropriate fraud and accounting terminology.

**PREREQUISITES**

* **Course Prerequisites**: ACCTG 431 or ACCTG 626 or equivalent. May be taken concurrently with ACCTG 431.

**COURSE MATERIALS**

| **Materials (including texts, readings, course fees, equipment, and any technology requirements)** | **Required or optional** | **Where and how it can be obtained** |
| --- | --- | --- |
| ***Fraud Examination\****, Sixth edition; Albrecht et al., ISBN 978-1-337-61967-7 | Required | SDSU Bookstore |
| ***MindTap for Fraud Examination\**** ISBN 978-1-337-61971-4 | Required |  |

‘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.”

\*Cengage offers an unlimited subscription (which includes MindTap) that provides a significant discount.

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 the add/drop date. 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 the add/drop date. 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.

**COURSE DESIGN: MAJOR ASSIGNMENTS AND ASSESSMENTS (REQUIRED)**

**Graded Assignments: (Check the Schedule for Due Dates)**

During the semester, you will produce a variety of “products” for me to evaluate, both to help you conquer the new materials, as well as improve your existing skills in written and oral communications. Additionally, these data points (graded assignments) will give me a basis to form an opinion as to your final grade for the course. The final grade is the university’s indicator of your level of achievement in the course. The more lasting record is what you do with the results of your 16-week investment, and of which, you (and time) will be the best evaluator!

The following categories describe what you will be required to turn in for a grade. *Please refer to the class schedule for due dates, and check Canvas for more complete instructions for the various assignments.*

***Written Assignments****:* You will ***individually*** complete and turn in various assignments noted in the schedule. This will include, (but not be limited to), case study write-ups, online assignments, reflection essays, and speaker research. Please check the course schedule for the various due dates.

***Discussions****:* Because so much of our learning can best be facilitated by reviewing and discussing case studies, a significant portion of your work will be spent participating in online discussions of concepts and case studies. Most discussions will be a week in duration and will require 1) an initial post, typically due no later than Wednesday for each discussion, and 2) substantive and meaningful responses and interactions with your classmates.

***MindTap Assignments****:* You will be assigned MindTap homework exercises for each chapter in the textbook. Other than during the initial weeks of class, any reading and the relevant homework exercises should be completed before the corresponding lecture and discussion.

***Midterm and Final Exams****:* The midterm and final exams will be conducted online using Respondus Lockdown browser. Each consists of 75 multiple choice questions and each exam is worth 150 points.

***IDEA Case Study Project and Report****:* During the latter part of the semester, you will complete a simulated fraud investigation using IDEA software to analyze data and compile your findings. You will be asked to write and submit a formal report of your investigation.

**GRADING POLICIES (REQUIRED)**

Course grades will be assigned in accordance with San Diego State University policy (see Graduate Bulletin, pp. 62-64). Graduate grades shall be: A (outstanding achievement, available for the highest accomplishment), B (average, awarded for satisfactory performance), C (minimally passing), D (unacceptable for graduate credit, course must be repeated), F (failing).

Table 1. Your course grade will be based on the following components

| Component | Points | Weight |
| --- | --- | --- |
| Personal Profile Discussion (20) & 7 Discussions (45 each) | 335 | 33.5% |
| MindTap Homework | 100 | 10% |
| Other Assignments |  | 11.5% |
|  At the Movies | 100 |  |
|  Exam I Cheat Sheet | 5 |  |
|  Exam II Cheat Sheet | 5 |  |
|  Exam III Cheat Sheet | 5 |  |
| Exam I | 150 | 15% |
| Exam II | 150 | 15% |
| Exam III | 150 | 15% |
| Total | 1000 | 100% |

***Scale*:**

|  |  |
| --- | --- |
| Total Points | Letter Grade |
| 930+ | A |
| 900-929 | A- |
| 870-899 | B+ |
| 830-869 | B |
| 800-829 | B- |
| 770-799 | C+ |
| 730-769 | C |
| 700-729 | C- |
| 600-699 | D |
| < 600 | F |

**Grading Scale:**

Final Grades will be determined based on the following scale: 90% of the points and above will qualify for the A range (including A- and A); 80% - 89% of the points will qualify for the B range (including B-, B and B+), 73% - 79% will qualify for a C or C+, 70% - 72% will earn a C-, below 70% will earn a D, and below 60% will earn an F.

Grades are based on both effort and effectiveness, with more weight being awarded to the actual results. While effort is important and does earn some reward, the final outcome or result is what matters most. For grading purposes, *a grade of A* exceeds the course (and assignment) requirements in both quantity and quality; *a grade of B* exceeds in some area; a *grade of C* meets the minimum requirements; *a grade of D* fails to meet the minimum requirements; and a *grade of F* drastically fails to meet the minimum requirements.

**Grade of Incomplete**. A grade of Incomplete (I) indicates that a portion of required coursework has not been completed and evaluated in the prescribed time period due to unforeseen, but fully justified, reasons and that there is still a possibility of earning credit. It is your responsibility to bring pertinent information to the instructor and to reach agreement on the means by which the remaining course requirements will be satisfied. The conditions for removal of the Incomplete shall be reduced to writing by the instructor and given to you with a copy placed on file with the department chair until the Incomplete is removed or the time limit for removal has passed. A final grade is assigned when the work agreed upon has been completed and evaluated. An Incomplete shall not be assigned when the only way you could make up the work would be to attend a major portion of the class when it is next offered. Contract forms for Incomplete grades are available at the [Office of the Registrar website](http://www.sdsu.edu/registrar).

**COURSE SCHEDULE OF TOPICS**

I reserve the right to make adjustments to the schedule based on what is best for the class learning experience. Please check Canvas for the most current updates.

| **Module** | **Topics** | **Assignments** | **Due Days:****Tuesdays & Fridays** |
| --- | --- | --- | --- |
| **1****7/5 to 7/8** | -The Nature of Fraud- Why People Commit Fraud-Fighting Fraud  | Read:* Syllabus
* Chapter 1 – The Nature of Fraud
* Chapter 2 – Why People Commit Fraud
* Chapter 3 – Fighting Fraud: An Overview

Participate:* Personal Profile Discussion I
* Discussion II – Why do people commit fraud and what can we about it?

Complete:* MindTap Homework (Chapters 1-3)
 |  |
| Respond:* Personal Profile Discussion I
* Discussion II, Part I – Why do people commit fraud and what can we about it?

*Begin working on “At the Movies” assignment due Module 5.* | By Friday,July 810:00 p.m. |
| **2****7/9 to 7/15** | -Preventing Fraud -Fraud Detection-Symptoms of Fraud-Fraud Psychology | Read:* Chapter 4 – Preventing Fraud
* Chapter 5 – Fraud Detection – Recognizing the Symptoms of Fraud
* Additional reading: Web articles & ACFE & Fraud Psychology folders

Participate:* Discussion III – Fraud Psychology

Complete:* MindTap Homework (Chapters 4-5)
* Exam 1 Cheat Sheet (due 7/15)
 | By Tuesday,July 1210:00 p.m. |
| Respond:* Discussion III – Fraud Psychology

Take:* Exam I (Chapter 1-5)

*Begin working on “At the Movies” assignment due Module 5.* | By Friday.July 1510:00 p.m. |
| **3****7/16 to 7/22** | -Data-Driven Fraud Detection-Investigating Fraud-Theft Acts-Concealment-Conversion | Read:* Chapter 6 – Data-Driven Fraud Detection
* Chapter 7 – Investigating Theft Acts
* Chapter 8 – Investigating Concealment
* Chapter 9 – Conversion Investigation Methods
* Chapter 14 – Fraud Against Organizations

 Participate:* Discussion IV – All the Queen’s Horses
* Discussion V – Occupational Fraud

Complete:* MindTap Homework (Chapters 6-9)
 | By Tuesday, July 1910:00 p.m. |
| Respond:* Discussion IV – All the Queen’s Horses
* Discussion V – Occupational Fraud
 | By Friday,July 2210:00 p.m. |
| **4****7/23 to 7/29** | -Inquiry Methods-Interviewing-Identifying Signs of Deception-Fraud Against Organizations | Read:* Chapter 10 Inquiry Methods and Fraud Reports

Participate:* Discussion VI – Interviewing & Deception

Complete:* MindTap Homework (Chapters 10, 14)
* Exam II Cheat Sheet (due 7/29)
 | By Tuesday, July 2610:00 p.m. |
| Respond:* Discussion V – Interviewing & Deception
* Discussion VI – Occupational Fraud

Take: * Exam II (Chapter 6-10, 14)
 | By Friday,July 2910:00 p.m. |
| **5****7/30** **to 8/5** | -Financial Statement Fraud-Consumer Fraud-Bankruptcy, Divorce, and Tax Fraud-Fraud in E-Commerce-Legal Follow-Up | Read:* Chapter 11 – Financial Statement Fraud
* Chapter 12 – Revenue- and Inventory-Related FS Frauds
* Chapter 13 – Liability, Asset, and Inadequate Disclosure Fraud

 Participate:* Discussion VII - Financial Statement Fraud

Complete:* MindTap Homework (Chapters 11-13)
 | By Tuesday, August 210:00 p.m. |
| Respond:* Discussion VII - Financial Statement Fraud

Submit:* At the Movies Essay
 | By Friday.August 510:00 p.m. |
| **6****8/6 to 8/11**  | -Consumer Fraud-Bankruptcy, Divorce, and Tax Fraud-Fraud in E-Commerce-Legal Follow-Up | Read:* Chapter 15 – Consumer Fraud
* Chapter 16 – Bankruptcy, Divorce, and Tax Fraud
* Chapter 17 – Fraud in E-Commerce
* Chapter 18 – Legal Follow-Up

Participate:* Discussion VIII – Consumer Fraud

Complete:* MindTap Homework (Chapters 15-18)
 | By Tuesday, August 910:00 p.m. |
| Respond:* Discussion VIII – Consumer Fraud
* Exam III Cheat Sheet
 | By **Thursday, August 11**10:00 p.m. |
| **8/12** | Final Exam | Take: * Exam III (Chapter 11-13 & 15-18)
 | Friday, August 12, 10:00 a.m. to 10:00 p.m. |

**COMMUNICATION**

Students are provided with an SDSU Gmail account, and this [SDSU email address](https://gsuite.sdsu.edu/) will be used for all communications. University Senate policy notes that students are responsible for checking their official university email once per day during the academic term. For more information, please see [Student Official Email Address Use Policy here](https://senate.sdsu.edu/policy-file/policies/facilities#collapsed20e126_12).

My preferred gender pronouns are ‘he,’ ‘him,’ and ‘his.’ Class rosters are provided to the instructor with the student's legal name. I will gladly honor your request to address you by an alternate name and/or gender pronoun. Please advise me of this early in the semester so that I may make appropriate changes to my records. I prefer to be addresses as ‘Professor Vogt.’ I invite you to tell me how you prefer to be addressed.

**TECHNOLOGY**

Canvas is the learning platform used regularly for this class. The [Library Computing Hub](https://virtual-academic-help.sdsu.edu/technology) provides computing and technical support for students. It is best to begin with the “Getting Started” tab, which provides basic information and resources for the course. The course syllabus and schedule can be found under the “Syllabus” tab and individual modules are set up for assignments, assignment instructions, and critical course materials throughout the semester and can be found under the “Modules” tab.

**CLASSROOM CONDUCT STANDARDS**

SDSU students are expected to abide by the terms of the Student Conduct Code in classrooms and other instructional settings. Violation of these standards will result in referral to appropriate campus authorities.  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
	+ physical abuse, threats, intimidation, or harassment.
	+ sexual misconduct

**STUDENT ACCOMMODATIONS**

SDSU via the [Student Ability Success Center](http://sasc.sdsu.edu/) (SASC) provides accommodations for students with documented disabilities or medical conditions covered under the Americans with Disabilities Act (ADA). In keeping with current public health guidance, I cannot provide arrangements to students without an ADA-qualified disability or medical condition.

If you are a student with a disability and are in need of accommodations for this class, please contact the Student Ability Success Center at sascinfo@sdsu.edu (or go to [sdsu.edu/sasc](http://sdsu.edu/sasc)) as soon as possible. Please know accommodations are not retroactive, and I cannot provide accommodations based upon disability until I have received an accommodation letter from the Student Ability Success Center. SASC registration and accommodation approvals may take up to 10-14 business days, so please plan accordingly

**STUDENT PRIVACY AND INTELLECTUAL PROPERTY**

The [Family Educational Rights and Privacy Act](http://bfa.sdsu.edu/hr/oerc/students/ferpa.aspx) (FERPA) mandates the protection of student information, including contact information, grades, and graded assignments. I will use **[Canvas / email]** to communicate with you, and I 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 semester 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.

*(Optional) If using webcams during exams:* During this course, I may require students to use Respondus Lockdown Browser, or to require webcam use during course sessions. I will notify students in advance of examinations requiring webcam use. Students who wish to participate in a recorded course session shall be allowed to turn off their webcam.

**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

**MEDICAL-RELATED ABSENCES**

*Syllabus suggestion*: Provide clear instructions regarding what students should do if they must miss class due to illness, injury or emergency. Please note:

* University policy instructs students to contact their professor/instructor/coach in the event they need to miss class 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.
* If a student misses class because of COVID-19, either because they have been diagnosed and are quarantined or are required to isolate and would like to request a class excuse letter, the student should send an email to vpsafrontdesk@sdsu.edu to notify the university. Student Affairs and Campus Diversity will initiate the process for absent letters to be sent to course instructors, Assistant Deans, and the Provost. Medical documentation may be required prior to the letter being issued.
* [Student Health Services](http://shs.sdsu.edu/index.asp) (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 Campus Diversity and may communicate with the student’s Assistant Dean and/or the [Student Ability Success Center](http://go.sdsu.edu/student_affairs/sds/).

**RESPONDUS LOCKDOWN BROWSER AND MONITOR**

This course uses Respondus Lockdown Browser. Respondus LockDown Browser is a secure browser for taking tests in Blackboard or Canvas. It prevents you from printing, copying, going to another URL, or accessing other applications during a test.

*Please note, older operating systems (Mac and PC) and Chromebooks may not support the use of Respondus Monitor. Technological requirements:*

* Windows: 10, 8, 7; Mac: OS X 10.12 or higher; iOS: 10.0+ (iPad only).
* Webcam and microphone. Students using a desktop will need an external webcam and microphone.
* Reliable internet connection—preferably hard-wired Ethernet; if wireless, plan to sit near the router or access point.

**Testing Best Practices**

* Restart your computer, and shut down unnecessary programs running on the computer, as well as those that might be running on your network (Netflix, etc.) before starting the exam.
* If you can, test in a well-lit location where you will not be interrupted. If you live in a shared space, ask others to be considerate of your exam time. If possible, avoid backlighting—that is, sitting with your back to a window.
* If available, place your computer or tablet on a firm surface (desk or table). Try not to hold the computer on your lap, or on a bed, couch, or other unstable surface.
* Prepare to remain at your desk for the duration of the exam by using the restroom, arranging for childcare, etc., before the exam starts.
* Your instructor will inform you if you are allowed to use a calculator or notes. Clear your workspace of all other materials— electronic devices (tablets, phones, additional laptops), books, and papers, and other devices. If possible, consider removing them from the room so that you are not distracted.
* Run your webcam, environment, and facial detection checks before the exam. You will be asked to take a photo of yourself, ***show your SDSU student ID***, and use your webcam to record a view of your workspace, including the space above and below a desk or table you may be using.
* Avoid wearing baseball caps or hats with brims. Head coverings without a brim should not impact Respondus Monitor.
* If using a built-in webcam, try to avoid tilting the screen after the webcam setup is complete and the exam has started.
* Whenever possible, remain at your computer for the duration of the test. Remember that your video and audio are being recorded. If your face moves out of view, you will get an on-screen alert. Return back in view of the camera to dismiss the alert and continue with the test.
* If, during an exam, you experience an interruption, please attempt to log back on and continue. If you are unable to do so or have some other issue, contact the instructor [*specify how e.g., contact me via Google chat or @sdsu.edu email*].

**ACADEMIC HONESTY**

The University adheres to a strict [policy prohibiting cheating and plagiarism](http://go.sdsu.edu/student_affairs/srr/cheating-plagiarism.aspx). 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 coursework 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 policies 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 one's own;
* Using information found from an online or offline source without giving the author credit;
* Replacing words or phrases from another source and inserting one's own words or phrases.

Unauthorized recording or dissemination of virtual course instruction or materials by students, especially with the intent to disrupt normal university operations or facilitate academic dishonesty, is a violation of the Student Conduct Code. This includes posting of exam problems or questions to on-line platforms. Violators may be subject to discipline.

**REPORTING ACADEMIC DISHONESTY**

Executive Order 1098 by the Office of the Chancellor requires all instructors to report any incident of academic dishonesty to the Center of 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.

**ACADEMIC SUPPORT SERVICES**

A complete list of all academic support services—including the [Writing Center](http://writingcenter.sdsu.edu/) and [Math Learning Center](https://mlc.sdsu.edu)—is available on the Student Affairs’ [Academic Success](http://go.sdsu.edu/student_affairs/academic_success.aspx) website. Counseling & Psychological Services (619-594-5220, [sdsu.edu/cps](http://sdsu.edu/cps)) offers a range of psychological services for students. Emergency support is available after hours at the same phone number. The San Diego Access and Crisis Line can also be accessed 24 hours/day (1-888-724-7240).

If you or a friend are experiencing food or housing insecurity, technology concerns, or any unforeseen financial crisis, it is easy to get help! Visit Economic Crisis Response Team (ECRT) website (sdsu.edu/ecrt) for more information or to submit a request for assistance

Need help finding an advisor, tutor, counselor, or require emergency economic assistance? The [SDSU Student Success Help Desk](https://studentsuccess.sdsu.edu/) is here for you. Student assistants are available via Zoom Monday through Friday, 9:00 AM to 4:30 PM to help you find the office or service that can best assist with your particular questions or concerns. You can also reach out to FCB Student Success Center: <https://business.sdsu.edu/undergrad/advising>

**SEXUAL VIOLENCE / TITLE IX MANDATED REPORTING**

As an instructor, one of my responsibilities is to help create a safe learning environment on our campus. I am a mandated reporter in my role as an SDSU employee. It is my goal that you feel able to share information related to your life experiences in classroom discussions, in your written work, and in our one-on-one meetings. I will seek to keep the information you share private to the greatest extent possible. However, I am required to share information regarding sexual violence on SDSU’s campus with the Title IX coordinator, Gail Mendez (619-594-6464). She (or her designee) will contact you to let you know about accommodations and support services at SDSU and possibilities for holding accountable the person who harmed you. Know that you will not be forced to share information you do not wish to disclose and your level of involvement will be your choice. If you do not want the Title IX Officer notified, instead of disclosing this information to your instructor, you can speak confidentially with the following people on campus and in the community. They can connect you with support services and discuss options for pursuing a University or criminal investigation. Sexual Violence Victim Advocate (619-594-0210) or Counseling and Psychological Services (619-594-5220, psycserv@sdsu.edu). For more information regarding your university rights and options as a survivor of sexual misconduct or sexual violence, please visit [titleix.sdsu.edu](http://titleix.sdsu.edu/).

**LAND ACKNOWLEDGMENT**

We stand upon a land that carries the footsteps of millennia of Kumeyaay people. They are a people whose traditional lifeways intertwine with a worldview of earth and sky in a community of living beings. This land is part of a relationship that has nourished, healed, protected and embraced the Kumeyaay people to the present day. It is part of a world view founded in the harmony of the cycles of the sky and balance in the forces of life. For the Kumeyaay, red and black represent the balance of those forces that provide for harmony within our bodies as well as the world around us.

As students, faculty, staff and alumni of San Diego State University we acknowledge this legacy from the Kumeyaay. We promote this balance in life as we pursue our goals of knowledge and understanding. We find inspiration in the Kumeyaay spirit to open our minds and hearts. It is the legacy of the red and black. It is the land of the Kumeyaay.

'eyay e’haan My heart is good