



**You Belong!**  
ccsj.edu

**COURSE SYLLABUS**

**Term: Spring 2017 (2016-2)**

**Course: ACCT 475 O: *Fraud Examination***

<b>Instructor Information:</b>		
<b>Instructor Name</b>	<b>George F. Grzesiowski (Mr. G) MBA/ABD/CPA Professor and Program Director for Accounting</b>	
<b>Office Number:</b>	<b>516</b>	
<b>Phone Number:</b>	<b>219-473-4283 (Office) Cell: 219-716-5002 (Best)</b>	
<b>Email:</b>	<a href="mailto:ggrzesiowski@ccsj.edu">ggrzesiowski@ccsj.edu</a>	
<b>Hours Available:</b>	<b>Monday</b>	<b>7:30 AM– 8:30 AM 10:00 AM – 1:00 PM</b>
	<b>Wednesday.</b>	<b>7:30 AM – 8:30 AM 10:00 AM – 7:00 PM</b>
	<b>Or, by appointment</b>	
<b>Instructor Background: See Autobiography posted in Blackboard</b>		

<b>Course Information:</b>	
<b>Course Time:</b>	<b>On-line</b>
<b>Classroom:</b>	<b>None</b>
<b>Prerequisites:</b>	<b>ACCT 210/211</b>
<b>Required Books and Materials:</b>	<b>Fraud Examination, Albrecht, 5th edition, Cengage, 2016. ISBN: 9781305079144</b>
<b>Learning Outcomes/ Competencies:</b> Students in this course will:	
<ol style="list-style-type: none"> <li>1. Have developed the analytical competencies to understand the application of accounting procedures, statements, and systems to the measurement of the financial well-being of organizations.</li> </ol>	

2. Define fraud.
3. Identify controls that prevent or detect fraudulent behavior.
4. Describe different approaches to fraud investigation.
5. Conduct proactive fraud auditing.
6. Recognize and understand analytical symptoms of fraud.
7. Identify how fraud is detected by analyzing financial statements.
8. Know how to coordinate an investigation using a vulnerability chart.
9. Perform discovery sampling to obtain documentary evidence.
10. Demonstrate the capability to critically and reflectively engage ethical issues in accounting and criminal justice, particularly questions of social responsibility and professional practice.
11. Apply learning by completing a research paper concerning a case of fraud.

### **Course Description:**

This course reviews strategies and tactics essential to the fraud examination process. Students should have a basic knowledge of accounting. The course guides the student into specialized applied settings, indicative of forensic accounting. Coverage includes: financial statement analysis, interpretation and scrutiny of financial records and documentation, trace techniques, reporting irregularities, fraud examination approaches, legal rules and statutory construction pertinent to accounting practices. Common fraud cases are reviewed such as bankruptcy, insurance, employee/employer reporting, covert examinations, trading practices, and money laundering schemes.

### **Learning Strategies:**

On Line Format: The on-line course is a-synchronous. This means you do not have to be in the course at any certain time. Class begins on Thursday. Read the assigned chapter and the Power Points posted in Course Documents. Discussions represent class participation. Post your answer and replies to the weekly question, submit the assigned case and multiple-choice questions. All weekly assignments must be posted by Wednesday evening 11:59 PM.

***Note: Replies can be posted up to Thursday by 11:59 PM.***

### **Blackboard Log-in**

<http://www.ccsj.edu> Under Current Students Click on **CCSJ Blackboard**. Click on **Blackboard Login**. Or click on: <http://class.ccsj.edu>

### ***Student Login Procedures:***

Username: first initial of first name + last name + last five digits of CCSJ ID Number (*not* social security number)

Password: CCSJ ID Number

Example: Username: hpotter50629

Password: 000050629

## **Discussions**

For each Discussion, students are required to post an initial answer addressing the topic (**new thread**). Well-thought-out postings that add something intellectually to the discussion are required for a good grade.

For this course, each discussion is worth 10 points. In each posting, your ideas should be well developed (at least a paragraph) and introduce new ideas with clear evidence of critical thinking (i.e. you apply current knowledge, analyze comments, synthesize the discussion points, and evaluate the ideas. *Discussions must be posted on time and are not accepted late.*

***Note: Replies can be posted by Thursday by 11:59 PM***

To post an answer to an assigned discussion:

Click on the **Discussion Board**

Review the question and click on a **Discussion (i.e. Week 1 Discussion 1)**

Click on **Create Thread**

Enter a subject and type your answer to the topic box.

Scroll down and click on **Submit**

**For each discussion you must also post two replies to another student or your professor commenting on their post and if you agree or disagree with reason. Your reply should add to the discussion.**

To post a reply:

Click on the **Discussion Board**

Click on a **Discussion (i.e. Week 1 Discussion 1)**

Click on a student's post

Review the post and click on **Reply**

Enter your reply and click on **Submit.**

## **Assignments:**

Assignments are to be submitted by the due date using the "Assignment" feature in blackboard.

**Multiple Choice** questions and selected chapter **Case Studies** will be assigned for each chapter.

*Assignments are accepted late (one week maximum) with a 20% penalty. Assignments more than 1 week late are not accepted and will score a 0.*

To post an assignment:

Click on the **Assignments** Button

Click on **Week 1 Assignments Folder**

Click on **Chp 1 Case**

Scroll down to the **Browse My Computer** box and click on the box

Attach your file

Scroll Down

Click on the **Submit** button

### **Questions**

In each chapter you will, as a class, be answering certain end-of-chapter questions in the textbook. Here is the process for doing this: Choose one question from the **chapter Discussion Questions**. Post an answer to one question as an initial thread. Enter the Question number in the subject box.

### **Research Project:**

Students will prepare and submit a research paper detailing a case of fraud. In the analysis students must apply concepts (i.e. fraud triangle) to the fraud case under investigation. The paper should be at least eight pages in length, referenced and properly presented according to APA guidelines.

### **Open Door Policy**

Since your learning is my primary concern, it is imperative that anything preventing you from learning be discussed. Please feel free to make an appointment with me or call/text my cell # so that I can help you keep on track.

### **Experiential Learning Opportunities:**

Students will submit a research project concerning a fraud case.

Utilizing tools of fraud investigation students will analyze actual fraud case studies.

<b>Assessments:</b>			
<b>Major Assignments:</b>	<b>Assessment:</b>	<b>Points</b>	
	Discussions (10 points each)	260	
	Multiple Choice (15 Points each)	240	
	Cases (20-15 Points each)	270	
	Questions (10 Points each)	130	
	Research Project	<u>100</u>	
		1000 Total	

<b>Class Participation And Attendance</b>	As needed, come in during office hours for any help required.																																									
<p><b>Grading Points Scale:</b></p> <table border="1" data-bbox="548 422 1062 873"> <thead> <tr> <th>Grade</th> <th>Percent</th> <th>Points</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>92-100</td> <td>920-1,000</td> </tr> <tr> <td>A-</td> <td>90-91</td> <td>900-919</td> </tr> <tr> <td>B+</td> <td>88-89</td> <td>880-889</td> </tr> <tr> <td>B</td> <td>82-87</td> <td>820-879</td> </tr> <tr> <td>B-</td> <td>80-81</td> <td>800-819</td> </tr> <tr> <td>C+</td> <td>78-79</td> <td>780-789</td> </tr> <tr> <td>C</td> <td>72-77</td> <td>720-799</td> </tr> <tr> <td>C-</td> <td>70-71</td> <td>700-719</td> </tr> <tr> <td>D+</td> <td>68-69</td> <td>680-699</td> </tr> <tr> <td>D</td> <td>62-67</td> <td>620-679</td> </tr> <tr> <td>D-</td> <td>60-61</td> <td>600-619</td> </tr> <tr> <td>F</td> <td>59 and below</td> <td>599 &amp; below</td> </tr> </tbody> </table>				Grade	Percent	Points	A	92-100	920-1,000	A-	90-91	900-919	B+	88-89	880-889	B	82-87	820-879	B-	80-81	800-819	C+	78-79	780-789	C	72-77	720-799	C-	70-71	700-719	D+	68-69	680-699	D	62-67	620-679	D-	60-61	600-619	F	59 and below	599 & below
Grade	Percent	Points																																								
A	92-100	920-1,000																																								
A-	90-91	900-919																																								
B+	88-89	880-889																																								
B	82-87	820-879																																								
B-	80-81	800-819																																								
C+	78-79	780-789																																								
C	72-77	720-799																																								
C-	70-71	700-719																																								
D+	68-69	680-699																																								
D	62-67	620-679																																								
D-	60-61	600-619																																								
F	59 and below	599 & below																																								
<b>Course Schedule:</b>																																										
<b>Class Date</b>	<b>Assignments</b>	<b>Class Discussion/Activities</b>																																								
<b>Week 1:</b> <b>Thursday 1/12</b> <b>To Wed. 1/18</b>	<b>Introduction to Course</b>	Acquire the text, review syllabus, ask questions, post a short autobiography ( <i>counts as attendance</i> )																																								
<b>Week 2:</b> <b>Thursday 1/19</b> <b>To Wed. 1/25</b>	Chapter 1: The Nature of Fraud Review chapter and Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (page 20) Multiple choice questions (pages 21-23) Case Study 1 (page 25-27)	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 1/25 by 11:59 PM</b>																																								
<b>Week 3:</b> <b>Thursday 1/26</b> <b>To Wed. 2/1</b>	<b>Chapter 2: Why People Commit Fraud</b> Review chapter & Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (pages 56-57) Multiple choice questions (pages 56-57) Case Study 2 (page 64)	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 2/1 by 11:59 PM</b>																																								

<p><b>Week 4:</b>  <b>Thursday 2/2</b>  <b>To Wed. 2/8</b></p>	<p><b>Chapter 3: Fighting Fraud, an Overview</b>  Review chapter &amp; Power Points  Post Discussion/Replies 1 and 2  Post answer to a Chapter Question (pages 86)  Multiple choice questions (pages 87-88)  Case Study 1 (pages 90-91)</p>	<p><b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b></p> <p><b>All assignments are due by Wednesday 2/8 by 11:59 PM</b></p>
<p><b>Week 5:</b>  <b>Thursday 2/9</b>  <b>To: 2/15</b></p>	<p><b>Chapter 4: Preventing Fraud</b>  Review chapter &amp; Power Points  Post Discussion/Replies 1 and 2  Post answer to a Chapter Question (pages 129)  Multiple choice questions (pages 129-130)  Case Study 1 (pages 133-134)</p>	<p><b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b></p> <p><b>All assignments are due by Wednesday 2/15 by 11:59 PM</b></p>
<p><b>Week 6:</b>  <b>Thursday 2/16</b>  <b>To: Wed. 2/22</b></p>	<p><b>Chapter 5: Recognizing Symptoms of Fraud</b>  <b>Chapter 6: Data-Driven Fraud Detection.</b>  Review chapter &amp; Power Points  Post Discussion/Replies 1 and 2  Post answer to a Chapter Question (page 163 and page 195)  Multiple choice questions (pages 164-165) and (195-197)  Chapter 5: Case Study 3 (pages 168-169)  Chapter 6: Case Study 4 (pages 201-205)</p>	<p><b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b></p> <p><b>All assignments are due by Wednesday 2/22 by 11:59 PM</b></p>
<p><b>Week 7:</b>  <b>Thursday 2/23</b>  <b>To: Wed. 3/8</b></p>	<p><b>Chapter 7: Investigating Theft Acts</b>  Review chapter &amp; Power Points  Post Discussion/Replies 1 and 2  Post answer to a Chapter Question (pages 230-231)  Multiple choice questions (pages</p>	<p><b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b></p> <p><b>All assignments are due by Wednesday 3/8 by 11:59 PM</b></p>

	231-232) Case Study 2 (page 236)	
<b>Week 8:</b> 2/27 through 3/4	<b>Spring Break</b>	<b>Nothing is due</b>
<b>Week 9:</b> <b>Thursday 3/9</b> <b>To: Wed. 3/15</b>	<b>Chapter 8: Investigating Concealment</b> Review chapter & Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (page 254) Multiple choice questions (pages 255-256) Case Study 1 (page 257)	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 3/15 by 11:59 PM</b>
<b>Week 10:</b> <b>Thursday 3/16</b> <b>To: Wed. 3/22</b>	<b>Chapter 9: Conversion Investigation Methods</b> Review chapter & Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (page 271) Multiple choice questions (pages 271-273) Case Study 1 (pages 277-278)	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 3/22 by 11:59 PM</b>
<b>Week 11:</b> <b>Thursday 3/23</b> <b>To: 3/29</b>	<b>Chapter 10: Inquiry Methods &amp; Fraud Reports</b> Review chapter & Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (page 317) Multiple choice questions (pages 317-318) Case Study 1 (pages 321-322)	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 3/29 by 11:59 PM</b>
<b>Week 12:</b> <b>Thursday 3/30</b> <b>To: Wed. 4/5</b>	<b>Chapter 11: Financial Statement Fraud</b> Review chapter & Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (pages 387-388) Multiple choice questions (pages	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 4/5 by 11:59 PM</b>

	388-389) Case Study 1 (pages 391-393)	
<b>Week 13:</b> <b>Thursday 4/6</b> <b>To: Wed. 4/12</b>	<b>Chapter 12: Revenue &amp; Inventory Related Fraud</b> Review chapter & Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (page 433) Multiple choice questions (pages 433-435) Case Study 1 (pages 439-442)	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 4/12 by 11:59 PM</b>
<b>Week 14:</b> <b>Thursday 4/13</b> <b>To: Wed. 4/19</b>	<b>Chapter 13: Liability, Asset, &amp; inadequate Disclosure</b> <b>Chapter 14: Fraud Against Organizations</b> Review chapter & Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (page 486-487) & (page 526) Multiple choice questions (pages 487-489) and (527-528) Chapter 13 Case Study 1 (pages 494-495)	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 4/19 by 11:59 PM</b>
<b>Week 15:</b> <b>Thursday 4/20</b> <b>To: Wed. 4/26</b>	<b>Chapter 15: Consumer Fraud</b> <b>Chapter 16: Bankruptcy, Divorce &amp; Tax Fraud</b> Review chapter & Power Points Post Discussion/Replies 1 and 2 Post answer to a Chapter Question (page 560-561) & (page 596) Multiple choice questions (pages 561-562) and (597-598) Chapter 15: Case Study 1 (pages 565-566)	<b>Review the topic and post answers to assigned questions on the discussion board, post two replies.</b>  <b>All assignments are due by Wednesday 4/26 by 11:59 PM</b>
<b>Wednesday 4/26</b>	<b>Research Paper Due</b>	<b>Research Paper Due</b> <b>By 4/26 by 11:59 PM</b>

I reserve the right to change this schedule to meet the needs of the class.



<b>Responsibilities</b>	
<b>Attending Class</b>	On-line. You must post weekly assignments to be counted as attending Week 1: posting your autobiography counts as attendance.
<b>Classroom Behavior</b>	Students are expected to treat the instructor and fellow students with respect and courtesy at all times.
<b>Participating in Class</b>	Posting in Discussions represent participation in class.
<b>Doing Your Own Work</b>	<p>If you turn in work that is not your own, you are subject to judicial review, and these procedures can be found in the College Catalog and the Student Planner. The maximum penalty for any form of academic dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines, such as MLA or APA format, to document sources avoids plagiarism. The Library has reference copies of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p><b>PLEASE NOTE:</b> All papers may be electronically checked for plagiarism.</p>
<b>Withdrawing from Class</b>	After the last day established for class changes has passed (see the College calendar), you may withdraw from a course by following the policy outlined in the CCSJ Course Catalog.

<b>Resources</b>	
<b>Student Success Center:</b>	The Student Success Center provides faculty tutors at all levels to help you master specific subjects and develop effective learning skills. It is open to all students at no charge. You can contact the Student Success Center at 219 473-4287 or stop by the Library.
<b>Disability Services:</b>	Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans with Disabilities Act (ADA) guidelines. If you believe that you need a "reasonable accommodation" because of a disability, contact the Disability Services Coordinator at 219-473-4349.
<b>CCSJ Alerts:</b>	<p>Calumet College of St. Joseph's emergency communications system will tell you about emergencies, weather-related closings, or other incidents via text, email, or voice messages. Please sign up for this important service annually on the College's website at:  <a href="http://www.ccsj.edu/alerts/index.html">http://www.ccsj.edu/alerts/index.html</a>.</p> <p>In addition, you can check other media for important information, such as</p>

	<p>school closings:</p> <p><b>Internet:</b> <a href="http://www.ccsj.edu">http://www.ccsj.edu</a></p> <p><b>Radio:</b> WAKE – 1500 AM, WGN – 720 AM, WIJE – 105.5 FM, WLS – 890 AM, WZVN – 107.1 FM, WBBM NEWS RADIO 78</p> <p><b>TV Channels:</b> 2, 5, 7, 9, 32</p>
--	---

## Emergency Procedures

### MEDICAL EMERGENCY

#### EMERGENCY ACTION

1. Call 911 and report incident.
2. Do not move the patient unless safety dictates.
3. Have someone direct emergency personnel to patient.
4. If trained: Use pressure to stop bleeding.
5. Provide basic life support as needed.

### FIRE

#### EMERGENCY ACTION

1. Pull alarm (located by EXIT doors).
2. Leave the building.
3. Call 911 from a safe distance, and give the following information:
  - Location of the fire within the building.
  - A description of the fire and how it started (if known)

### BUILDING EVACUATION

1. All building evacuations will occur when an alarm sounds and/or upon notification by security/safety personnel. **DO NOT ACTIVATE ALARM IN THE EVENT OF A BOMB THREAT.**
2. If necessary or if directed to do so by a designated emergency official, activate the building alarm.
3. When the building evacuation alarm is activated during an emergency, leave by the nearest marked exit and alert others to do the same.
4. Assist the disabled in exiting the building! Remember that the elevators are reserved for persons who are disabled. **DO NOT USE THE ELEVATORS IN CASE OF FIRE. DO NOT PANIC.**
5. Once outside, proceed to a clear area that is at least 500 feet away from the building. Keep streets, fire lanes, hydrant areas and walkways clear for emergency vehicles and personnel. The assembly point is the sidewalk in front of the college on New York Avenue.
6. **DO NOT RETURN** to the evacuated building unless told to do so by College official or emergency responders.

#### **IF YOU HAVE A DISABILITY AND ARE UNABLE TO EVACUATE:**

Stay calm, and take steps to protect yourself. If there is a working telephone, call 911 and tell the emergency dispatcher where you are **or** where you will be moving. If you must move,

1. Move to an exterior enclosed stairwell.

2. Request persons exiting by way of the stairway to notify the Fire Department of your location.
3. As soon as practical, move onto the stairway and await emergency personnel.
4. Prepare for emergencies by learning the locations of exit corridors and enclosed stairwells. Inform professors, and/or classmates of best methods of assistance during an emergency.

#### HAZARDOUS MATERIAL SPILL/RELEASE

##### EMERGENCY ACTION

1. Call 911 and report incident.
2. Secure the area.
3. Assist the injured.
4. Evacuate if necessary.

#### TORNADO

##### EMERGENCY ACTION

1. Avoid automobiles and open areas.
2. Move to a basement or corridor.
3. Stay away from windows.
4. Do not call 911 unless you require emergency assistance.

#### SHELTER IN PLACE

##### EMERGENCY ACTION

1. Stay inside a building.
2. Seek inside shelter if outside.
3. Seal off openings to your room if possible.
4. Remain in place until you are told that it is safe to leave.

#### BOMB THREATS

##### EMERGENCY ACTION

1. Call 911 and report incident.
2. If a suspicious object is observed (e.g. a bag or package left unattended):
  - Don't touch it!
  - Evacuate the area.

#### TERRORISM AND ACTIVE SHOOTER SITUATIONS

##### EMERGENCY ACTION

1. Call 911 and report intruder.

#### RUN, HIDE OR FIGHT TIPS:

1. **Prepare** – frequent training drills to prepare the most effectively.
2. **Run and take others with you** – learn to stay in groups if possible.
3. **Leave the cellphone.**
4. **Can't run? Hide** – lock the door and lock or block the door to prevent the shooter from coming inside the room.
5. **Silence your cellphone** -- use landline phone line.

6. **Why the landline?** It allows emergency responders to know your physical location.
7. **Fight** – learn to “fight for your life” by utilizing everything you can use as a weapon.
8. **Forget about getting shot – fight!** You want to buy time to distract the shooter to allow time for emergency responders to arrive.
9. **Aim high** – attack the shooter in the upper half of the body: the face, hands, shoulder, neck.
10. **Fight as a group** – the more people come together, the better the chance to take down the shooter.
11. **Whatever you do, do something** – “react immediately” is the better option to reduce traumatic incidents.