Calumet College of Saint Joseph

You Belong!
ccsj.edu

*Calumet College of St. Joseph is a Catholic institution of higher learning dedicated to the academic, spiritual and ethical development of undergraduate and graduate students. Informed by the values of its founding religious community, the Missionaries of the Precious Blood (C.PP.S.), the College promotes the inherent dignity of all people, social justice, an ethic of service, student empowerment, opportunity, and lifelong learning.*

*We are committed to the Five Pillars of a CCSJ Education: The CCSJ graduate will be Open to Growth, Intellectually Competent, Religious, Loving, and Committed to Doing Justice. This class, as outlined below, will help you to achieve those goals.*

# COURSE SYLLABUS

## Term: Spring 2020 (2019-2)

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

| Instructor Information: | | | |
|---|---|---|---|
| **Instructor Name** | **George F. Grzesiowski (Mr. G) MBA/ABD/CPA<br>Professor and Program Director for Accounting** | | |
| **Office Number:** | **516** | | |
| **Phone Number:** | **219-473-4283 (Office)<br>Cell: 219-716-5002 (Best)** | | |
| **Email:** | ggrzesiowski@ccsj.edu | | |
| **Hours Available:** | **Monday** | **7:00 AM – 8:30 AM<br>10:00 AM – 1:30 PM<br>3:15 PM – 4:15 PM** | |
| | **Wednesday.** | **7:00 AM – 8:30 AM<br>10:00 AM – 1:30 PM<br>3:15 PM – 4:15 PM** | |
| | **Or, by appointment** | | |
| **Instructor Background: See Autobiography posted in Blackboard** | | | |

© 2020 George F. Grzesiowski

## Course Information:

| | |
|---|---|
| **Course Time:** | **On-line** |
| **Classroom:** | **None** |
| **Prerequisites:** | **ACCT 210/211** |
| **Required Books and Materials:** | Fraud Examination, Albrecht, 5th edition, Cengage, 2016.<br>**ISBN:** 9781305079144 |

**Learning Outcomes/ Competencies:**

Students in this course will:

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.
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.

This course meets the following learning objectives for the Accounting Program:

1. Demonstrate knowledge of current accounting principles, and the use of accounting information by management.
2. Develop critical thinking, problem solving, and communication skills
3. Apply accounting theory in a practical manner.
4. Demonstrate technology skills necessary to solve accounting problems.
5. Meet the requirements for entry-level careers in accounting.
6. Demonstrate the capability to critically and reflectively engage ethical issues in accounting, particularly questions pertaining to social responsibility and professional practice.

**Course Description:**

© 2020 George F. Grzesiowski

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***

© 2020 George F. Grzesiowski

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 <u>with reason</u>. Your reply should add to the discussion.***

***Statements such as "I agree" or "good answer" are not counted unless supported by a reason.***

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.**

**<u>Assignments:</u>**
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 <u>more than 1 week late</u> 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 **<u>Chp 1 Case</u>**
Scroll down to the **Browse My Computer** box and click on the box
Attach your file
Scroll Down
Click on the **Submit** button

**<u>Questions</u>**

© 2020 George F. Grzesiowski

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.

## Assessments:

| | | |
|---|---|---|
| **Major Assignments:** | **Assessment:** — **Points**<br>Discussions/Replies (10 points each) — 260<br>Questions (10 Points each) — 130<br>Multiple Choice (15 Points each) — 240<br>Cases (20-15 Points each) — 270<br>Research Project — 100<br>1000 Total | |
| **Class Participation And Attendance** | As needed, come in during office hours for any help required. | |

**Grading Points Scale:**

| 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 | 780-799 |
| C | 72-77 | 720-779 |
| C- | 70-71 | 700-719 |
| D+ | 68-69 | 680-699 |

© 2020 George F. Grzesiowski

| | | |
|---|---|---|
| D | 62-67 | 620-679 |
| D- | 60-61 | 600-619 |
| F | 59 and below | 599 & below |

## Course Schedule:

| Class Date | Class Discussion/Activities | Assignments |
|---|---|---|
| **<u>Week 1:</u>**<br>**Thursday 1/16**<br>**To Wed. 1/22** | **Introduction to Course**<br>Chapter 1: The Nature of Fraud<br><br>Read chapter and review Power Points | **Post a short autobiography**<br>**<u>Discussion Board:</u>**<br>Post Discussions & Replies 1 and 2<br>Post answer to a Chapter Question (page 20)<br><br>**<u>Assignments:</u>**<br>Multiple choice questions (pages 21-23)<br>Case Study 1 (page 26-27)<br><br>**All assignments are due by Wednesday 1/22 by 11:59 PM** |
| **<u>Week 2</u>:**<br>**Thursday 1/23**<br>**To Wed. 1/29** | **Chapter 2: Why People Commit Fraud**<br><br>Read chapter 2 & review Power Points | **<u>Discussion Board:</u>**<br>Post Discussions & Replies 1 and 2<br>Post answer to a Chapter Question (pages 56)<br><br>**<u>Assignments:</u>**<br>Multiple choice questions (pages 57-58)<br>Case Study 2 (page 64)<br><br>**All assignments are due by Wednesday 1/29 by 11:59 PM** |
| **<u>Week 3:</u>**<br>**Thursday 1/30** | **Chapter 3: Fighting Fraud, an Overview** | **<u>Discussion Board:</u>**<br>Post Discussions & Replies 1 and 2 |

© 2020 George F. Grzesiowski

| | | |
|---|---|---|
| **To Wed. 2/5** | Read chapter 3 & review Power Points | Post answer to a Chapter Question (pages 86)<br><br>**<u>Assignments:</u>**<br>Multiple choice questions (pages 87-88)<br>Case Study 1 (pages 90-91)<br><br>**All assignments are due by Wednesday 2/5 by 11:59 PM** |
| **<u>Week 4:</u>**<br>**Thursday 2/6**<br>**To Wed. 2/12** | **Chapter 4: Preventing Fraud**<br><br>Read chapter 4 & review Power Points | **<u>Discussion Board:</u>**<br>Post Discussions & Replies 1 and 2<br>Post answer to a Chapter Question (pages 129)<br><br>**<u>Assignments:</u>**<br>Multiple choice questions (pages 129-130)<br>Case Study 1 (pages 133-134)<br><br>**All assignments are due by Wednesday 2/12 by 11:59 PM** |
| **<u>Week 5:</u>**<br>**Thursday 2/13**<br>**To Wed. 2/19** | **Chapter 5: Recognizing Symptoms of Fraud**<br>**Chapter 6: Data-Driven Fraud Detection.**<br><br>Read chapters 5 & 6 & review Power Points | **<u>Discussion Board:</u>**<br>Post Discussions & Replies 1 and 2<br>Post answer to a Chapter Question (page 163 and page 195)<br><br><u>Assignments:</u><br>Multiple choice questions chapters 5 & 6: (pages 164-165) and (195-197)<br>Chapter 5: Case Study 3 (pages 168-169)<br>Chapter 6: Case Study 4 (pages 201-205)<br><br>**All assignments are due by Wednesday 2/19 by 11:59 PM** |
| **<u>Week 6:</u>**<br>**Thursday 2/20**<br>**To: Wed. 2/26** | **Chapter 7: Investigating Theft Acts**<br><br>Review chapter 7 & Power Points | **<u>Discussion Board:</u>**<br>Post Discussions & Replies 1 and 2<br>Post answer to a Chapter Question (pages 230-231) |

© 2020 George F. Grzesiowski

| | | |
|---|---|---|
| | | **<u>Assignment:</u>**<br>Multiple choice questions (pages 231-232)<br>Case Study 2 (page 236)<br><br>**All assignments are due by Wednesday 2/26 by 11:59 PM** |
| **<u>Week 7:</u>**<br>**Thursday 2/27**<br>**To: Wed. 3/11** | **Chapter 8: Investigating Concealment**<br><br>Read chapter & review Power Points | **<u>Discussion Board:</u>**<br>Post Discussion/Replies 1 and 2<br>Post answer to a Chapter Question (page 254)<br><br>**<u>Assignments:</u>**<br>Multiple choice questions (pages 255-256)<br>Case Study 1 (page 257)<br><br>**All assignments are due by Wednesday 3/11 by 11:59 PM** |
| **<u>Week 8:</u>**<br>**3/2 through 3/7** | **Spring Break** | **Nothing is due** |
| **<u>Week 9:</u>**<br>**Thursday 3/12**<br>**To: Wed. 3/18** | **Chapter 9: Conversion Investigation Methods**<br><br>Read chapter 9 & review Power Points | **<u>Board discussion:</u>**<br>Post Discussions & Replies 1 and 2<br>Post answer to a Chapter Question (page 271)<br><br>**<u>Assignments:</u>**<br>Multiple choice questions (pages 272-273)<br>Case Study 1 (pages 277-278)<br><br>**All assignments are due by Wednesday 3/18 by 11:59 PM** |
| **<u>Week 10:</u>**<br>**Thursday 3/19**<br>**To: Wed. 3/25** | **Chapter10: Inquiry Methods & Fraud Reports**<br><br>Read chapter 10 & review Power Points | **<u>Discussion Board:</u>**<br>Post Discussions & Replies 1 and 2<br>Post answer to a Chapter Question (page 317)<br><br>**<u>Assignments:</u>** |

© 2020 George F. Grzesiowski

| | | |
|---|---|---|
| | | Multiple choice questions (pages 317-318)<br>Case Study 1 (pages 321-322)<br><br>**All assignments are due by Wednesday 3/25 by 11:59 PM** |
| **Week 11:**<br>**Thursday 3/26**<br>**To: Wed. 4/1** | **Chapter 11: Financial Statement Fraud**<br><br>Read chapter 11 & review Power Points | **Discussion Board:**<br>Post Discussions & Replies 1 and 2<br>Post answer to a Chapter Question (pages 387-388)<br><br>**Assignments:**<br>Multiple choice questions (pages 388-389)<br>Case Study 2 (pages 391/394)<br><br>**All assignments are due by Wednesday 4/1 by 11:59 PM** |
| **Week 12:**<br>**Thursday 4/2**<br>**To: Wed. 4/8** | **Chapter 12: Revenue & Inventory Related Fraud**<br><br>Read chapter 12 & review Power Points | **Discussion Board:**<br>Post Discussion/Replies 1 and 2<br>Post answer to a Chapter Question (page 433)<br><br>**Assignments:**<br>Multiple choice questions (pages 433-435)<br>Case Study 1 (pages 439-442)<br><br>**All assignments are due by Wednesday 4/8 by 11:59 PM** |
| **Week 13:**<br>**Thursday 4/9**<br>**To: Wed. 4/15** | **Chapter 13: Liability, Asset, & inadequate Disclosure**<br>**Chapter 14: Fraud Against Organizations**<br><br>Read chapters 13 & 14 & review Power Points | **Discussion Board:**<br>Post Discussion/Replies 1 and 2<br>Post answer to a Chapter Question (page 486-487) & (page 526)<br><br>**Assignments:**<br>Multiple choice questions (pages 487-489) and (527-528 |

© 2020 George F. Grzesiowski

| | | |
|---|---|---|
| | | Chapter 13 Case Study 2 (pages 495-496)<br><br>**All assignments are due by Wednesday 4/15 by 11:59 PM** |
| **Week 14:**<br>**Thursday 4/16**<br>**To: Wed. 4/22** | **Chapter 15: Consumer Fraud**<br>**Chapter 16: Bankruptcy, Divorce & Tax Fraud**<br><br>Read chapters 15 & 16 & review Power Points | **Discussion Board:**<br>Post Discussion/Replies 1 and 2<br>Post answer to a Chapter Question (page 560-561) & (page 596)<br><br>**Assignments:**<br>Multiple choice questions (pages 561-562) and (597-598)<br>Chapter 15: Case Study 1 (pages 565-566)<br><br>**All assignments are due by Wednesday 4/22 by 11:59 PM** |
| **Week 15:**<br>**Thursday 4/23**<br>**To: Wed. 4/29** | ***Research Paper Due*** | ***Research Paper Due***<br>***By 4/29 by 11:59 PM*** |
| | | |

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

| **Responsibilities** | |
|---|---|
| | |
| **Attending Class** | On-line. You must post weekly assignments to be counted as attending |
| | |
| **Classroom Behavior** | Students are expected to treat the instructor and fellow students with respect and courtesy at all times. |
| **Participating in Class** | Posting in Discussions represent participation in class. |
| **Doing Your Own Work** | 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. |

© 2020 George F. Grzesiowski

| | |
|---|---|
| | 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.<br><br>**PLEASE NOTE:** All papers may be electronically checked for plagiarism. |
| **CCSJ Student Honor Code** | This course asks students to reaffirm the CCSJ Student Honor Code:<br>I, as a student member of the Calumet College academic community, in accordance with the college's mission and in a spirit of mutual respect, pledge to:<br>• Continuously embrace **honesty and curiosity** in the pursuit of my educational goals;<br>• Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my **community**;<br>• Do my own work with **integrity** at all times, in accordance with syllabi, and without giving or receiving inappropriate aid;<br><br>Do my utmost to act with commitment, inside and outside of class, to the goals and **mission** of Calumet College of St. Joseph. |
| **Tracking Your Progress** | Grades will be posted in Blackboard. An updated grade will be posted periodically. |
| **Withdrawing from Class** | 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. |

| **Resources** | |
|---|---|
| **Student Success Center:** | 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. |
| **Disability Services:** | 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. |
| **Student Assistance Program** | Calumet College of St. Joseph provides a free Student Assistance Program (SAP) to current students. The SAP is a confidential |

© 2020 George F. Grzesiowski

| | |
|---|---|
| | counseling service provided to students for personal and school concerns, which may be interfering with academic performance and/or quality of life. The SAP counselor is available on campus once a week. For more information, contact the Vice President for Enrollment and Retention, Dr. Dionne Jones-Malone, Office # 611, 219-473-4305. |
| **CCSJ Alerts:** | 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: http://www.ccsj.edu/alerts/index.html |

© 2020 George F. Grzesiowski