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Office Location: Adamson Hall 209
Office Hours: Monday: 6:45 – 7:45 pm and Wednesday: 4:30 – 5:30 pm
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Course Information

Description
This course is a survey of how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. The increased level of complexity and the heightened awareness of fraud makes the ability to detect and address fraud in businesses a critical skill for accountants, auditors, managers, and investigators. The inter-disciplinary nature of the course makes it appropriate and useful for both accounting and non-accounting majors.

Prerequisites
- Prerequisites: ACCT 2101 & ACCT 2102 with a grade of “C” or better.
- Prerequisites Justification: Knowledge of accounting processes is required.
- General Education (Core) Curriculum: This course uses the knowledge gained in Core Area F courses in ACCT 2101 and 2102.

Delivery methods
This course is in classroom, instructor led instruction with class interaction encouraged and expected. Instruction consists of a combination of lecture, class discussion, and case studies, supplemented where appropriate by video presentations and other materials.

Learning Goals
We will build on the following learning goals throughout the term:

First Goal
The objective of this class is to provide an awareness of fraud which is of use to managers, independent and internal auditors, fraud examiners, civil and criminal investigators and others interested in controlling occupational fraud and abuse.
Managers and entrepreneurs want to control fraud to reduce operating costs. Accountants performing financial reporting and other professionals who conduct audits and investigations need to effectively understand fraud in order to comply with the responsibilities of their profession.

Second Goal
At the completion of the course, the student should be able to:
- Develop an understanding of how and why occupational fraud is committed;
- Identify how fraudulent conduct may be deterred;
- Determine how allegations of fraud should be investigated and resolved;
- Have the background necessary to prepare for the Certified Fraud Examiner (CFE) examination. If a student decides to sit for the CFE Exam, additional study and preparation will be required.

Textbooks and Materials

Textbook
Wells, Joseph T., Principles of Fraud Examination, 4th Edition
Previous editions are obsolete. The text is available as an e-book at the following link: ebook [https://www.wiley.com/en-us/Principles+of+Fraud+Examination%2C+4th+Edition-p-9781118803233]

Course Materials
- Access to a computer and the internet for assignments and research. The website of the Association of Certified Fraud Examiners (ACFE) www.acfe.com provides many free resources useful to students in this course. Available for download under the “Free” tab in the “Explore Fraud Resources” section at the bottom of the home page of the ACFE web site is the “Report to the Nations – 2016 Global Fraud Study,” along with other useful materials. In the same section is “FraudInfo,” a free bi-weekly online newsletter available by email to which students should subscribe.
- Basic function calculator

Course Policies

Late policy
Late assignments will not be accepted except in EXTREME circumstances and at the discretion of the instructor (see below for grading on assignments).

CourseDen
Additional information for this course and study materials are posted in CourseDen. Course material in CourseDen may be updated from time to time during the semester.
Class Technologies
Lectures will be accompanied by in the class use of technology by the lecturer, typically presentations or video. None is required by the student during class.

Assignments

Written Assignments (20 points total)
To illustrate the course material, students will be assigned 5 case studies during the semester, each of which will require an analysis and a short, written report to be done outside of class. Students are required to turn in those written assignments in class on the due date assigned. Case analysis discussions will be conducted in class on the due date. A student’s case study grade is based on both the written analysis and discussion participation. Late case studies will not be accepted; however, one of the five grades can be dropped. Case study materials are available in CourseDen.

Exams (80 points total)
On examinations, the student is responsible for what is in the class lectures and discussion, and what is in the textbook and related materials. Examination questions are based on the Learning Objectives listed at the beginning of each chapter, and will include questions on the material contained in the assigned videos. The Review Questions and Discussion Issues at the end of each chapter provide excellent tools to study the essential material covered in the chapter. The instructor will provide the Scantron forms used for examinations.

Make-up exams will be permitted solely at the instructor’s discretion based on the circumstances, which should be communicated by the student to the instructor at the earliest opportunity. Make-up exams are the exception rather than the rule. If allowed, make-up exams will be scheduled based on instructor availability, which may require the student to rearrange his/her work or personal schedule. It is Department policy that exams are not given in advance of the scheduled class period, therefore advance exams absolutely will not be allowed under any circumstances.

Extra Credit (x points)
There is NO extra credit in this class.

Grading
Evaluation Tools:
  Exam 1           20 %
  Exam 2           20 %
  Exam 3           20 %
  Final Exam       20 %
  Case Studies     20% (average of four graded assignments)
  Total Points     100 %
The grading scale will be applied to the points as follows. An A is 90% or higher, a B is 80% or higher, but less than 90%, a C is 70% or higher, but less than 80%, a D is 60% or higher, but less than 70%. An F is less than 60%.

Course Calendar

Listed below are the reading assignments by Chapter in the required text or that will be available on CourseDen (Financial Investigations). You should read the chapters prior to attending class on those dates so that you can participate in class discussions, and it will enhance your understanding of the lectures. The Case study reports due dates as well as the exam dates are listed by week and date.

Week 1, August 15
- Chapter 1

Week 2, August 20 - 22
- Chapter 1 & Chapter 10

Week 3, August 27 - 29
- Chapter 10 & Chapter 11 (LO 1-4 only)
- Case Study #1 report due in class 8/27

Week 4, September 3 – 5
- September 3, HOLIDAY, no class
- Chapter 12

Week 5, September 10 - 12
- Chapter 12
- Case Study #2 report due in class 9/10
- Exam #1, 9/12 (Chapters 1,10,11 & 12)

Week 6, September 17 - 19
- Chapter 15

Week 7, September 24 - 26
- Chapter 15 & 16

Week 8, October 1 - 3
- Chapter 16
- Case Study #3 report due in class 10/1

Week 9, October 8 - 10
- Last day to drop with a W, 10/8
- Exam #2, 10/8 (Chapters 15 – 16)
- Chapter 2
Week 10, October 15 - 17
- Chapters 3 & 4

Week 11, October 22 - 24
- Chapters 4 & 5
- CFE Research Report Due in class 10/22

Week 12, October 29 - 31
- Exam #3, 10/29 (Chapters 2,3,4 & 5)
- Chapter 6

Week 13, November 5 - 7
- Chapters 6 & 7

Week 14, November 12 - 14
- Chapter 7
- Read and Review Financial Investigations – (study materials on CourseDen)

Week 15, November 19 - 21
- HOLIDAYS – no class

Week 16, November 26 - 28
- Read and Review Financial Investigations – (study materials on CourseDen)
- Case Study #4 report due in class 11-28

Week 17, December 3 - 5
- Chapter 9

Week 18, December 10
- FINAL Exam, 12/10 – 5-7PM (Chapters 6,7,9, & Financial Investigations)

University-wide syllabus information:
Please review the “Common Language for Course Syllabi” for university-wide updates. Even if you have read it before, the most current information is maintained at this site.