



Center of Excellence - Business
Department Chair - Dr. Marina Grau
Program Coordinator - Charles Lewis

ACNT 1391- Fraud Examination

CRN - 92047
Spring 2016
Distance Education

Fraud: Spring 2016, CRN 92047

This is not Ethics For Accountants!

Instructor & Contact Information: *William C. Nantz, CPA, CFF, CGMA, MBA, JD*

Telephone: 713.542.5477

Email: bill@nantzlaw.com

Office location and hours: Please feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received a poor grade before asking for my assistance. Your performance in my class is very important to me. I am available to hear your concerns and just to discuss course topics. Feel free to contact me by email, phone or come by my office at the Southwest College located at 5601 West Loop South, Houston, Texas 30 minutes before class or meet with me after class.

Course Semester: Spring 2016

Credit Hours: Three (3) hours credit hours, all hours lecture hours

Total Course Contact Hours: Forty-eight (48) contact hours

Course Length: Sixteen (16) weeks

Type of Instruction: Lecture

Educational Credit for the CPA Exam:

The Texas State Board of Public Accountancy (Board) requires that you have completed a baccalaureate or higher degree from a Board recognized institution of higher education to study at a Board recognized Texas community college to complete the educational requirements to qualify for the CPA Exam. Houston Community College is recognized as a qualifying Texas community college. This means that you have to have graduated from a recognized, four-year college BEFORE the first day of this class if you want this class to fulfill the Board's education requirements to sit for the CPA Exam.

This is not Ethics For Accountants!

Distance Education:

This will answer many of your questions regarding distance education at HCC:

The Distance Education Student Handbook contains policies and procedures unique to the DE student. Students should have reviewed the handbook as part of the mandatory orientation. It is the student's responsibility to be familiar with the handbook's contents. The handbook contains valuable information, answers, and resources, such as DE contacts, policies and procedures (how to drop, attendance requirements, etc.), student services (ADA, financial aid, degree planning, etc.), course information, testing procedures, technical support, and academic calendars.

[http://de.hccs.edu/media/houston-community-college/distance-education/student-services/2013-2014HCCDEStudentHandbook-\(Revised8-1-2013\).pdf](http://de.hccs.edu/media/houston-community-college/distance-education/student-services/2013-2014HCCDEStudentHandbook-(Revised8-1-2013).pdf)

Class Attendance

Please log in daily if possible for announcements, discussions, and important announcements within your Eagle-On-Line homepage. Your Attendance & Class Participation evaluation will be based upon both your logging into the class and making comments on any pertinent class discussion in Eagle On-Line.

On-line class attendance will be graded. You are to introduce yourself the first week. You are also to make one original post in the assigned discussion tab for the week and make at least one comment on someone else's original post to receive credit

Course Description: This course is intended to help students understand the causes and preventions of organizational fraud. The complexity of financial statement fraud has gained considerable attention over the past few years and will continue to gain momentum. This course is designed to explain to students how to review and evaluate financial statements. Students will benefit from an enhanced understanding of what the numbers mean, providing an increased ability to detect indicators of fraud. Discussions will also include the professional responsibilities of the accountant in relation to accuracy of the statements, especially in light of new legislation and revised fraud standards.

Topics address recently identified current events, skills, knowledge, and/or attitudes and behaviors pertinent to the technology or occupation and relevant to the professional development of the student.

Course Prerequisite: ACNT 2302 Principals of Accounting II or equivalent.

Academic Discipline/CTE Program Learning Outcomes: The primary purpose of this course is to provide students with the knowledge of the terms and accounting procedures encompassed in Fraud Examinations. The course is designed to meet the basic needs of those students who are preparing for a career in profit as well as non-profit organizations.

Upon completion of this course, students will learn responsibilities of management and auditors, red flags of financial statement fraud, and audit procedures to detect fraud. Finally, students will also learn how to apply internal controls through actual case studies.

Textbooks and Related Materials:

Required for the course:

Fraud Examination, 4th edition, by W. Steve Albrecht, Thomson South-Western Publishing Co., 2012, 2009, ISBN 13: 978-0-538-47084-1, ISBN 10: 0-538-47084-4.

Homework Assignments

A listing of homework assignments, exam dates, etc., will be posted in Eagle-On-Line. **You must upload all your assignments to EagleOnline no later than 11:55 pm each Saturday. The homework must be typed and no handwritten homework will be accepted.** Late homework will not be accepted and homework uploaded as PDF file will receive no credit.

All assignments will be typed. Any assignments turned in the wrong format, without the assignment name or the student's name as recorded in the HCC/Student Administration system will receive no credit. An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in Eagle-Online.

Any assignment sent to the professor by email will receive no credit.

Points will not be given for assignments posted late. Points may be given at the discretion of your professor. Even if homework is accepted late, it may not be given full credit.

Evaluation and Requirements:

Students are expected to read all assigned chapters, complete and submit all assignments on specific due date, make presentations in class, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

All homework is expected to be typed. Handwritten homework will not be accepted for a grade.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed below.

Class Discussion:

You are to post in the on-line discussion boards every week, at least two posts for each topic. This means you may have to post frequently if you want credit.

Evaluation and Requirements:

Students are expected to read all assigned chapters, complete and submit all assignments on the due dates, and log in on a regular basis to Eagle-On-Line. Instructor will monitor this via Eagle-On-Line. An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

Research Component:

Grades on the paper and homework will be based upon demonstrated research skills and analytical reasoning. Sources will be properly referenced under MLA Rules on a separate Works Cited page. These references are to be located through research. Please read the instructions found at

<http://learning.hccs.edu/faculty/william.nantz/acnt-1391-fraud-examination/class-materials>

for further discussion of these assignments.

HCC's on-line library provides an extensive source of research material and may be found at <http://library.hccs.edu/home>. The on-line library includes over 100 searchable databases at <http://library.hccs.edu/atoz>. To access the websites provided by HCC if not on campus, click on the database you want to access and following the instructions for logging onto the database. On the West Loop campus you may access all these resources including RIA.

To perform off-campus online research using RIA, sign up for RIA on the West Loop Campus using the following: <http://www.checkpoint-registration.riag.com/schools>. You will not be able to log onto RIA off-campus without first getting a password and Log ON ID.

The ability to demonstrate research skills through your written assignments and proper use of a Works Cited page is an important component to demonstrating your ability to properly research material related to this course. Research requires the ability to identify the appropriate research question and then identify and properly utilize key search terms to be used in performing electronic searches through large volumes of data. The information located will need to be located from multiple sources and analyzed. The analysis will culminate in a properly prepared memorandum and homework assignments.

***IMPORTANT FOR RESEARCH TOPICS:** RIA Checkpoint Education License for RIA's Academic Advantage Program is available in all our open labs and in the library on the West Loop Campus. This license includes RIA tax code, FASB Accounting Standards, AICPA Resource – Professional Literature.

Assignment Schedule:

An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

Evaluation Requirements:

Final examination	400 points
Paper	100 Points
Class Discussion & Participation	<u>180 points</u>
Total	680 points

Grading Scale:

90 - 100%	=	A	(612 to 680 points)
80 - 89%	=	B	(544 to 611 points)
70 - 79%	=	C	(476 to 543 points)
60 - 69%	=	D	(408 to 475 points)
BELOW 60%	=	F	(0 to 407 points)

HCC Grading Scale:

A = 100- 90	4 points per semester hour
B = 89 - 80:	3 points per semester hour
C = 79 - 70:	2 points per semester hour
D = 69 - 60:	1 point per semester hour
59 and below = F	0 points per semester hour
IP (In Progress)	0 points per semester hour
W(Withdrawn)	0 points per semester hour
I (Incomplete)	0 points per semester hour
AUD (Audit)	0 points per semester hour

IP (In Progress) is given only in certain developmental courses. The student must re-enroll to receive credit. COM (Completed) is given in non-credit and continuing education courses. To compute grade point average (GPA), divide the total grade points by the total number of semester hours attempted. The grades "IP," "COM" and "I" do not affect GPA.

Evaluation for Greater Learning Student Survey System At Houston Community College professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time, you will be asked to answer a short online survey of research-based questions related to the instruction in this class. The anonymous results of the survey will be made available to your professors and division chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.

FINAL EXAM: The Final Exam may be taken at the West Loop Campus on May 7 at 3:00 pm or May 9 at 5:30 pm or May 10 at 5:30 pm. You must confirm the time and place with your professor and we will meet outside of Room 255. The Final Exam will require you to write a one page memorandum with at least one primary reference and at least three or more reliable references. If you do the homework and follow along in class, there should be no surprises.

The Final Exam can be taken, with the off-site proctor you confirm, from May 5 through May 9. This is for students who do not take the exam with the professor. Remember, there is no makeup Final Exam and the **ONLY TEST in this class is the Final Exam**. Please review the *discussion of the proctored Final Exam below and in the syllabus*. If you have any questions or concerns, please contact me immediately!

The Final Exam can be taken, with the off-site proctor you confirm, from May 6 through May 9. If you take the final at a location outside of HCC, SW Campus, you will need to confirm that you will have access to both a computer and the Internet and send the Proctor Approval Form found at <http://de.hccs.edu/media/houston-community-college/distance-education/student-services/pdf/Proctor-Approval-Form.pdf> to the Distance Education Dept.

Remember, there is no makeup Final Exam and the **ONLY TEST in this class is the Final Exam**.

The Final Exam will require you to write a one page memorandum with references. The response to be final will need to be typed and you will need to be able to access the Internet

and RIA to perform your research. If it appears as if you use just Google or irs.gov for your research, your grade will suffer. Remember, irs.gov is not a primary resource. If you do the homework and follow along in class, there should be no surprises.

Students Out of HCC Service Area:

Students living out of the HCC service area during the semester in which they are enrolled at HCC in online classes need to make special arrangements to accommodate their needs. In the event, the course requires onsite exams; it is the student's responsibility to obtain a proctor. The proctor must be someone in the testing center at a local community college or at a university. The proctor will need to provide a secure testing environment and possibly (depending on the course) a computer with Internet access. A valid picture ID must be presented to the proctor when taking the exam. All fees associated with proctoring are the responsibility of the student. Exams will be sent via fax, email, or US mail directly to the proctor with instructions for administering the exams. This will be done at no cost to the student; however, the student WILL BE responsible for fees associated with returning the exams (including costs of overnight express, etc. to meet deadlines).

<http://de.hccs.edu/student-services/>

Proctor Approval Form <http://de.hccs.edu/media/houston-community-college/distance-education/student-services/pdf/Proctor-Approval-Form.pdf>

The Texas State Board of Public Accountancy allows certain upper level accounting courses to be taken as distance learning courses. However, at least one exam must be administered as a face-to-face exam that is proctored by authorized personnel of HCCS or HCCS approved personnel. Therefore, the final exam must be taken in person.

Students living out of the HCC service area during the semester in which they are enrolled at HCC in online classes need to make special arrangements to accommodate their needs.

In the event the course requires onsite exams, it is the student's responsibility to obtain a proctor. This proctor must be someone in the testing center at a local community college or at a university or any other approved DE Location. The proctor will need to provide a secure testing environment and possibly (depending on the course) a computer with Internet access. A valid picture ID must be presented to the proctor when taking the exam.

All fees associated with proctoring are the responsibility of the student. Exams will be sent via internet, fax, email, or US mail directly to the proctor with instructions for administering the exams. This will be done at no cost to the student; however, the student WILL BE responsible for any fees associated with the proctor's returning of the exams (including costs of overnight express, etc. to meet deadlines).

The proctor approval form MUST be completed and approved at least 2 weeks prior to the first scheduled exam. In addition, the student must furnish a copy of the approved document to the instructor with 10 days of the exam. Any additional questions, you may contact us Distance Education at de@hccs.edu

The above form is located at <http://de.hccs.edu/student-services/>

The contact person with HCC Distance Education Department is Ayesha Gates at the following email address: ayesha.Gates@hccs.edu

If you have any trouble regarding the proctored final exam, please contact me immediately!

Students Rights: Anti-Discrimination:

Title IX of the Education Amendments of 1972 requires that institutions have policies and procedures that protect students' rights with regard to sex/gender discrimination. Information regarding these rights are on the HCC website under Students-Anti-Discrimination. Students who are pregnant and require accommodations should contact any of the ADA Counselors for assistance.

It is important that every student understands and conforms to respectful behavior while at HCC. Sexual misconduct is not condoned and will be addressed promptly. Know your rights and how to avoid these difficult situations.

Please review the following if you have any questions:

<http://www.hccs.edu/district/students/anti-discrimination/>

<http://www.hccs.edu/district/departments/institutionalequity/title-ix-know-your-rights/>

You may also log into www.edurisksolutions.org to read more about respectful behavior. Sign in using your HCC student email account, then go to the button at the top right that says **Login** and enter your student number.

Paper:

Prepare a paper of three (3) to five (5) pages of text, single spaced, typed and written in memorandum form utilizing MLA style. The references should be embedded in the text and fully referenced on a separate Works Cited page. The possible topics will be discussed in class and will cover any fraud related investigation topic of your own devise. The paper will have a minimum of five referenced citations. Please see <http://learning.hccs.edu/faculty/william.nantz/acnt-1391-fraud-examination/class-materials/research-paper/view> for further discussion of the paper.

Research Component:

Grades on papers, homework and presentations will be based upon demonstrated research skills and analytical reasoning. Sources will be properly referenced under MLA Rules on a separate Works Cited page or on the face of a power-point screen. These references are to be located through research. HCC's library provides an extensive source of research material including the sites listed above, over 100 databases you may search at <http://library.hccs.edu/atoz> and RIA (Research Institute of America) specifically provided for accounting research. The ability to demonstrate research skills through your written assignments and proper use of a Works Cited page is an important component to demonstrating your ability to properly research material related to this course.

***IMPORTANT FOR RESEARCH TOPICS:**

RIA Checkpoint Education License for RIA's Academic Advantage Program is available in all our open labs and in the libraries. This license includes RIA tax code, FASB Accounting Standards, AICPA Resource – Professional Literature.

Students with Disabilities:

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the

Disabilities Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

Drops and Withdrawals: **It is the responsibility of each student to officially drop or withdraw from a course.** Failure to officially withdraw may result in the student receiving a grade of F in the course. A student may officially withdraw in any of the following ways:

1. Complete an official withdrawal form at any HCCS campus.
2. Withdraw on-line.
3. Send a letter requesting withdrawal to: Registrar Houston Community College System P. O. Box 667517 Houston, TX 77266-7517
The withdrawal will be effective as of the date of the postmark. Withdrawals will NOT be accepted by telephone.

It is the responsibility of each student to officially drop or withdraw from a course. Failure to officially withdraw may result in the student receiving a grade of F in the course. Procedures for withdrawing from a class are found in the Student Handbook.

International Students: Receiving a **W** in a course may affect the status of your student visa. Once a **W** is given for the course, it will not be changed to an **F** because of visa considerations.

New Policy: Students who repeat a course three or more times will face significant tuition/fee increases at HCC and other Texas public colleges and universities. Please seek tutoring or other assistance prior to considering course withdrawal.

Incompletes:

The grade of "I" (incomplete) is conditional. If you receive an "I," you must arrange with your instructor to complete the course work by the end of the following term (excluding summer). After the deadline, the "I" becomes an "F." See the Student Handbook for more information. My policy for issuing an incomplete is that you must have completed all semester coursework except the final, and have a minimum of a C average.

Students with Disabilities:

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disabilities Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

Academic Honesty:

A student who is academically dishonest is, by definition, not showing that the coursework has been learned, and that student is claiming an advantage not available to other students. The instructor is responsible for measuring each student's individual achievements and also for ensuring that all students compete on a level playing field. Thus, in our system, the instructor has teaching, grading, and enforcement roles. You are expected to be familiar with the University's Policy on Academic Honesty, found in

the catalog. What that means is: If you are charged with an offense, pleading ignorance of the rules will not help you. Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated by College System officials against a student accused of scholastic dishonesty. "Scholastic dishonesty": includes, but is not limited to, cheating on a test, plagiarism, and collusion.

Cheating on a test includes:

- Copying from another students' test paper;
- Using materials not authorized by the person giving the test;
- Collaborating with another student during a test without authorization;
- Knowingly using, buying, selling, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administered;
- Bribing another person to obtain a test that is to be administered.

Plagiarism means the appropriation of another's work and the unacknowledged incorporation of that work in one's own written work offered for credit.

Collusion mean the unauthorized collaboration with another person in preparing written work offered for credit. Possible punishments for academic dishonesty may include a grade of 0 or F in the particular assignment, failure in the course, and/or recommendation for probation or dismissal from the College System. (See the Student Handbook)

HCCS Website:

Our website is: <http://www.hccs.edu>

Instructor Website:

From the HCCS homepage, choose Southwest College, choose "The Learning Web," choose Faculty, type in your instructor's name. Your instructor will have a copy of the syllabus and other pertinent information for you at the website:

<http://learning.hccs.edu/faculty/william.nantz>

SCANS – Secretary's Commission for Achieving Necessary Skills

The Secretary's Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation's schools, businesses, and homes

SCANS research verifies that what we call *workplace know-how* defines effective job performance today. This know-how has two elements: *competencies* and a *foundation*. This report identifies five competencies and a three-part foundation of skills and personal qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and

understood in an integrated fashion that reflects the workplace *contexts* in which they are applied.

Workplace Competencies	Foundation Skills
<p>Resources: allocating time, money, materials, space, staff</p> <p>Interpersonal Skills: working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds</p> <p>Information: acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information</p> <p>Systems: understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems</p> <p>Technology: selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies</p>	<p>Basic Skills: reading, writing, arithmetic and mathematics, speaking and listening</p> <p>Thinking Skills: thinking creatively, making decisions, solving problems, seeing things in the minds eye, knowing how to learn, and reasoning</p> <p>Personal Qualities: individual responsibility, self-esteem, sociability, self-management and integrity</p>

SCANS workplace competencies and foundation skills have been integrated into Ethics for Accountants, and are exhibited in the SCANS schedule.

Repeat Course Fee:

The State of Texas encourages students to complete college without having to repeat failed classes. To increase student success, students who repeat the same course more than twice, are required to pay extra tuition. The purpose of this extra tuition fee is to encourage students to pass their courses and to graduate. Effective fall 2006, HCC will charge a higher tuition rate to students registering the third or subsequent time for a course. If you are considering course withdrawal because you are not earning passing grades, confer with your instructor/counselor as early as possible about your study habits, reading and writing homework, test taking skills, attendance, course participation, and opportunities for tutoring or other assistance that might be available.

Classroom Behavior:

As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor achieve this critical goal. No laptop use during class.

Use of Camera and/or Recording Devices:

As a student active in the learning community of this course, it is your responsibility to

be respectful of the learning atmosphere in your classroom. To show respect of your fellow students and instructor, you will turn off your phone and other electronic devices, and will not use these devices in the classroom unless you receive permission from the instructor.

Use of recording devices, including camera phones and tape recorders, is prohibited in classrooms, laboratories, faculty offices, and other locations where instruction, tutoring, or testing occurs. Students with disabilities who need to use a recording device as a reasonable accommodation should contact the Office for Students with Disabilities for information regarding reasonable accommodations.

SEXUAL HARASSMENT

It is a violation of HCC policy for an employee, agent, or student of the College to engage in sexual harassment as defined in the Equal Employment Opportunity Commission (EEOC) guidelines. Any student who has a complaint concerning this policy has the opportunity to seek resolution of such a complaint in accordance with procedures set forth in the Student Handbook. Report any complaints immediately to College Administration or call the Institutional Equity & Compliance Office 713.718.8271.

AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE

Any student with a documented disability (e.g., physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disability Support Services Office (DSSO) of their respective college at the beginning of each semester. Faculty is authorized to provide only the accommodation(s) requested by the DSSO. For information and services at HCC Southwest, contact Dr. Becky Hauri, ADA Counselor, at 713.718.7910.
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ASSIGNMENT SCHEDULE
ACNT 1391 - Fraud Examination
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Do not forget to post at least twice in each topic.

Week	Date	Chapter	Topic	Homework Assignment
1	2/20	1 2	The Nature of Fraud Why People Commit Fraud Discuss Paper Topics	
2	2/27	3 4	Fighting Fraud: An Overview Preventing Fraud	
3	3/5	5 6	Recognizing the Symptoms of Fraud Data-Driven Fraud Detection Review of Research Techniques	
4	3/12	7 8	Investigating Theft Acts Investigating Concealment	
5	3/19	9 10	Conversion Investigation Methods Inquiry Methods and Fraud Reports	
6	3/26	11	Financial Statement Fraud	
7	4/2	12	Revenue - and Inventory - Related Financial Statement Frauds	<i>Paper Due</i>
8	4/9	13	Liability, Asset and Inadequate Disclosure Frauds	
9	4/16	14 15	Fraud Against Organizations Consumer Fraud	
10	4/23	16	Bankruptcy, Divorce and Tax Fraud	
11	4/30	17 18	Fraud in E-Commerce Legal Follow-Up	
12	Final		Final Exam 5/7 – 3pm & 5/9, 5/10 – 5:30pm@ HCC by professor	
13			Final Exam 5/6 – 5/9 by outside proctors	