Course Syllabus
Forensic Accounting ACCT5364
Fall 2020

Professor: Jose G. Vega, Ph.D
Office: 292M School of Accountancy
Phone: 936-468-1480
E-mail: vegajg1@sfasu.edu
Class Hours: MW 9:30am – 10:45pm
Online office hours: MW 12:20 to 2:20 and TTH 9am – 12pm

COVID-19 MASK POLICY:
Masks (cloth face coverings) must be worn over the nose and mouth at all times in this class and appropriate physical distancing must be observed. Students not wearing a mask and/or not observing appropriate physical distancing will be asked to leave the class. All incidents of not wearing a mask and/or not observing appropriate physical distancing will be reported to the Office of Student Rights and Responsibilities. Students who are reported for multiple infractions of not wearing a mask and/or not observing appropriate physical distancing may be subject to disciplinary actions.

https://www.cdc.gov

Textbooks:
Essentials of Forensic Accounting, Michael A. Crain; William S. Hopwood; Richard S. Gendler; George R. Young; and Carl Pacini, ISBN: 978-1-94830-644-7
Fraud Examination Casebook with Documents, William H. Beecken; and Clark A. Beecken, ISBN: 978-1-1934-999-0

Course Description:
"Forensic Accounting" (3 credits typically meets for 75 minutes twice a week for 15 weeks and then meets for a 2 hour final exam. This course covers essential of forensic accounting and provide learning outcomes through case analysis. Typically, the activities require about 10 hours of preparation outside the classroom.

Educational Student Learning Outcomes:

1. Understand the essentials of forensic accounting.
   a. The forensic accounting profession
   b. Professional Ethics and Responsibilities
   c. Fundamental Forensic Knowledge
      i. Civil and Criminal Procedure
      ii. Evidence
      iii. Discovery
      iv. Litigation Services
      v. Engagement and Practice Management
   d. Specialized Forensic knowledge
      i. Fraud Prevention, Detection, and Response
      ii. Fraud Schemes and Applications
      iii. Bankruptcy and Related Frauds
      iv. Digital Forensics and Data Analytics
      v. Matrimonial Forensics
      vi. Financial Statement Misrepresentation
      vii. Economic Damages
      viii. Valuation Fundamentals
      ix. Valuation Applications

2. Apply forensic knowledge to cases
Quizzes and Cases:
At the beginning of each class a quiz will be given. There will not be any make up quizzes given if a student misses a quiz. These quizzes are designed to strengthen your understanding of the material covered. Furthermore, projects will be assigned during the semester. The cases are used to develop students understanding of fraud investigating.

Performance Assessment:
The final letter grade for each student will be determined on the basis of his/her performances on all the following activities:

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Cases: 50 Points</th>
<th>Final Exam: 20 Points</th>
<th>Quizzes: 20 Points</th>
<th>Total: 100 Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grades</td>
<td>A = 90-100</td>
<td>B = 80-89</td>
<td>C = 70-79</td>
<td>D = 60-69</td>
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</tbody>
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Course Grades (University Policy 5.5)
Copy and paste the following information regarding Withheld Grades into your syllabus. Add additional information as needed to meet your departmental or course needs.

At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

Students with Disabilities
Copy and paste the following statement and place in your course syllabus.

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Room 325 in the Human Services Building, 468-3004/468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Student Conduct (University Policy 10.4)
Copy and paste the following statement and place in your course syllabus.

Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf.) Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.