Syllabus

Legal Principles Related to Accounting
3 Credit Hours
ACCT 5332

Instructor: Janet Jones, PhD
Location: Online
Office: McGee Building, Room 292D
Department Phone: (936) 468-3105 (leave a message)
Office Phone: (936) 468-1820
Office Hours: T/TH 8:30 – 11:00; 12:15-12:30 (Rm 269); 1:45 – 3:00
Hours: W: 1:00 – 3:00 pm (online)
Other times & Zoom by appointment
Email: janet.jones@sfasu.edu (emails sent using the Brightspace email will not receive a response.)

Please Note: The syllabus may change at the discretion of the instructor. Notification of changes will be made through Brightspace.

Course Information

Course Description

This course introduces students to principles of forensic accounting and fraud examination. In addition to covering the core foundations of forensic accounting, this course will also topics in fraud schemes, detection and investigative tools and techniques, and litigation advisory services and remediation.

Course Contact Hours and Study Hours

Please keep in mind that, under federal financial aid eligibility requirements, SFA policy 5.4 defines the credit hour as “(1) Not less than one hour of classroom or direct faculty instruction and a minimum of two hours out-of-class student work each week for approximately fifteen weeks for one semester hour of credit, or the equivalent amount of work over a different amount of time, or (2) at least an equivalent amount of work as outlined in item 1 above for other academic activities as established by the institution including laboratory work, internships, practicum, studio work, and other academic work leading to the award of credit hours.” So, for instance, a 3 credit hour face-to-face course in the fall term should approximate 3 hours of classroom time/direct instruction and at least 6 hours of out-of-class work per week. Online or hybrid courses should employ various strategies for creating student-professor contact and are held to the same standard for contact hours and out-of-class work as face-to-face classes.
Course Objectives (Student Learning Outcomes)

Upon successful completion of this course, the student should be able to:

1) Define the basic concepts of forensic accounting.
2) Categorize common fraud schemes related to cash disbursements, cash receipts, asset misappropriations, corruption, and financial statement fraud.
3) Use detection and investigative tools used in the field of forensic accounting.
4) Explain litigation advisory services and remediation.

Course Materials

**Required Text:** *Forensic Accounting and Fraud Examination*, Mary-Jo Krancher & Richard Riley. 2nd Edition, Wiley

**Required Technology:** This course will be taught in an asynchronous online fashion. As such, this course will utilize the university’s Learning Management System (LMS), Brightspace D2L, to provide the course content. Each student is required to have access to a computer with internet capabilities in order to access these course elements. Each student is also required to have a working, university (sfasu.edu) email account.

Technical Support

If at any point during the course you experience technical difficulties in Brightspace please contact the SFASU Brightspace Support Team by email (d2l@sfasu.edu) or phone (936.468.1919) for technical help with this technology.

Grading Policy

<table>
<thead>
<tr>
<th>Assignment</th>
<th>% of course total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module Quizzes (X 12)</td>
<td>34%</td>
</tr>
<tr>
<td>Group Case Project (X 10)</td>
<td>33%</td>
</tr>
<tr>
<td>Individual Assignments (X13)</td>
<td>33%</td>
</tr>
</tbody>
</table>

**Grading Scale:**

A = 100% - 90%
B = 89.99% - 80%
C = 79.99 - 70%
D = 69.99% - 60%
F < 59.99%

Grades will not be rounded to the next whole number.
Course Requirement Details:

Module Quizzes:

After each module, students will take an online quiz on D2L. The purpose of these quizzes is to assess the student’s comprehension of the textbook material. The quiz will contain multiple-choice. You will have 20 minutes to complete the quiz. Quizzes will be due at 11:59 pm the Friday listed on the course calendar.

Group Case Projects:

Throughout the semester, groups will work together to use the information learned in this course to answer various cases. Cases will be due at 11:59 PM on the Friday in the week they are assigned. After the semester, each group member will evaluate the members of his or her group. I reserve the right to increase or decrease the group grade based on this peer evaluation. Failure to provide a peer evaluation will result in a loss of points in this category.

Students are allowed to choose their group. During the first week of class, students must select a group. The instructor reserves the right to either group students that do not self-select into groups, or required ungrouped students to complete all the group work individually, at her discretion.

Individual Assignments:

In this course, I will assign a variety of activities for you to interact with the weekly topics. These activities could range from a written homework assignment, an interactive activity, responding to questions about a video or case, or discussion posts. In addition, each week you will be required to post a Critical Thinking Discussion. These are non-accounting-related riddles and problems. The goal is to engage critical thinking skills to think “out-of-the-box” to solve these problems. These discussion posts are due on Wednesdays at 11:59 PM. All other assignments are due at 11:59 PM on the Friday of the week listed in the course calendar.

You will also complete a “Current Event” individual project as your final assignment. You will find a recent fraud case (within the last 6 months) and write a 2 to 3-page summary of fraud, linking the findings to specific topics covered in class. Then, you will prepare a 5-minute video presentation discussing the highlights of your paper. These deliverables will be due during final exam week.
Other Course Policies:

Academic Integrity (4.1)
Please copy and paste the following information regarding Academic Integrity into your syllabus. In addition, you may include your guidelines for academic integrity as appropriate.

The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.

Withheld Grades Semester Grades Policy (5.5)
Please copy and paste the following information regarding Withheld Grades into your syllabus. Add additional information as needed to meet your departmental or course needs.

Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the coursework 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. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course to compute the grade point average. For additional information, go to https://www.sfasu.edu/policies/course-grades-5.5.pdf.

Students with Disabilities
Please copy and paste the following statement and place it 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), Human Services Building, and Room 325, 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 promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Please copy everything below and paste it into your course syllabus.

Student Wellness and Well-Being
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their
personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:
The Dean of Students Office (Rusk Building, 3rd floor lobby)
www.sfasu.edu/deanofstudents
936.468.7249
dos@sfasu.edu

SFA Human Services Counseling Clinic Human Services, Room 202
www.sfasu.edu/humanservices/139.asp
936.468.1041

The Health and Wellness Hub “The Hub”
Location: corner of E. College and Raguet St.

To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:

- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

www.sfasu.edu/thehub
936.468.4008
thehub@sfasu.edu

Crisis Resources:

- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- johCrisis Text Line: Text HELLO to 741-741