Course Syllabus
Forensic Accounting ACCT 5364
Fall 2023

Professor: Jose G. Vega, Ph.D
Office: 292K School of Accountancy
Phone: 936-468-1629
E-mail: vegajg1@sfasu.edu
Class Hours: Wednesday 4:00 pm – 6:30 pm
Office hours: Monday and Wednesday 9:00 am – 12:00 pm
Online office hours: Tuesday and Thursday 9:00 am – 11:00 am

Textbooks:
Fraud Examination Casebook with Documents, William H. Beecken; and Clark A. Beecken, ISBN: 978-1-11934-999-0

Course Contact Hours and Study Hours/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 the essentials of forensic accounting and provides learning outcomes through case analysis. Typically, the activities require about 10 hours of preparation outside the classroom.

Educational Student Learning Outcomes:
1. Evaluate cases and learn the implications of financial statement fraud
   a. Revenue Fraud
   b. Expenses Fraud
   c. Shifting Revenue and Expenses between periods.
2. Complete a fraud examination
   a. Develop Consent Forms
   b. Interviewing Skills and investigation skills
   c. Engagement Proposals and reports
3. Investigate potential fraud with statistical techniques and software

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 investigation.

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

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Points</th>
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<tbody>
<tr>
<td>Fraud Case Evaluation</td>
<td>30</td>
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<tr>
<td>Quizzes</td>
<td>10</td>
</tr>
<tr>
<td>Case Project</td>
<td>40</td>
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<tr>
<td>Case Development</td>
<td>20</td>
</tr>
<tr>
<td>Fraud Examination</td>
<td>20</td>
</tr>
<tr>
<td>Class Participation / Case Discussion</td>
<td>20</td>
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<tr>
<td>Total</td>
<td>100</td>
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Grades
A = 90-100  B =80-89  C =70-79  D = 60-69  F = Below 59

No late assignments will be accepted unless prior approval is given. Additionally, any late assignment without prior approval will automatically be given a grade of zero. This is a graduate course; thus, graduate-quality work is expected.
Academic Integrity (4.1)
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)
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
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/

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
<table>
<thead>
<tr>
<th>Day</th>
<th>Chapter</th>
<th>Textbook Readings</th>
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<tbody>
<tr>
<td>30-Aug</td>
<td></td>
<td>Syllabus: An Introduction to Course (Read Chapters 1 and 2)</td>
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<tr>
<td>6-Sep</td>
<td>3, 4</td>
<td>Recording Revenue Too Soon/Recording Bogus Revenue</td>
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<tr>
<td>13-Sep</td>
<td>5, 6</td>
<td>Boosting Income using One-Time or Unsustainable Activities / Shifting Current Expenses to a later Period</td>
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<tr>
<td>20-Sep</td>
<td>Case I</td>
<td>Forensic Accounting Case Studies / Forensic Accounting Case Studies</td>
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<td></td>
<td>Case II</td>
<td></td>
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<tr>
<td>27-Sep</td>
<td>7, 8</td>
<td>Employing Other Techniques to Hide Expenses or Losses/ Shifting Current Income to a later period</td>
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<tr>
<td>4-Oct</td>
<td>9, 10</td>
<td>Shifting Future Expenses to the Current Period/ Shifting Financing Cash Inflows to the Operating Section</td>
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<tr>
<td>11-Oct</td>
<td>11, 12</td>
<td>Moving Operating Cash Outflows to Other Sections / Boosting Operating Cash Flows Using Unsustainable Activities</td>
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<tr>
<td>18-Oct</td>
<td>13, 14</td>
<td>Showcasing Misleading Metrics That Overstate Performance, Distorting Balance Sheet Metrics to Avoid / Showing Deterioration</td>
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<tr>
<td>25-Oct</td>
<td>15, 16</td>
<td>Artificially Boosting Revenue and Earnings, Inflating Reported Cash Flow</td>
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<tr>
<td>1-Nov</td>
<td>17, 18, 19</td>
<td>Manipulating Key Metrics / The Unraveling /The Forensic Mindset</td>
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<tr>
<td>8-Nov</td>
<td>FEXCWD</td>
<td>Case 1: Fraudulent Financial Statements / Case 2: Check Fraud, Debit Card Fraud, Cash Larceny</td>
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<td>November 18-26</td>
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<td>Thanksgiving Break</td>
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<tr>
<td>25-Nov</td>
<td>29-Nov</td>
<td>Case 5: Tracing Data Analytics Red Flags Back to Source Documents Using Subpoenas / Development Fraud Case</td>
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<tr>
<td>6-Dec</td>
<td>Case III</td>
<td>Forensic Accounting Case Studies</td>
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<tr>
<td></td>
<td>Final Exam</td>
<td>Present Final Case Exam Solution</td>
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Class Schedule and syllabus are subject to change at any point during the semester.