

ACCT 7385 - COURSE SYLLABUS - RAMEY



YEAR COURSE OFFERED: 2018

SEMESTER COURSE OFFERED: Spring

CLASS DAY & TIME: Monday 6 - 10 pm

DEPARTMENT: ACCOUNTANCY AND TAXATION

COURSE NUMBER: ACCT 7385

SECTION NUMBER: 15187

ROOM: Cemo Hall 109

NAME OF COURSE: FRAUD EXAMINATION

NAME OF INSTRUCTOR: Dan Ramey, CPA, CFE, CIA, CFF
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Cell: 832-567-8601
Office Hours: By appointment only

The information contained in this class syllabus is subject to change without notice. Students are expected to be aware of any additional course policies presented by the instructor during the course.

Learning Objectives

The students can learn how and why occupational fraud is committed, how fraudulent conduct can be deterred, various fraud schemes as defined by the ACFE Fraud Tree, and how allegations of fraud should be investigated and resolved and why it is important to understand the “red flags” of fraud.

Prerequisites: Intermediate Accounting

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Mission of the Department of Accountancy and Taxation

- Prepare accounting graduates for leadership roles in the accounting profession;
- Conduct research that advances the body of accounting knowledge, and inevitably has implications on accounting practice;
- Perform service that leads to the efficient and effective practice of accounting.

Objectives of the Department of Accountancy and Taxation

Prepare its undergraduate students for graduate education or productive careers by establishing the foundations for life-long learning;

- Prepare its master-level students for positions of leadership in the accounting profession;
- Prepare its doctoral students for successful careers in accounting education and research;
- Develop innovative and effective instructional methods that stimulate accounting learning;
- Provide significant intellectual contributions in basic and applied accounting scholarship;
- Provide significant service and leadership to the accounting profession, the College of Business, the University, and to both professional and academic organizations.

The C.T Bauer College of Business and the Department of Accountancy & Taxation have established Learning Goals for each of our programs as part of our accreditation by The Association to Advance Collegiate Schools of Business. Additional information about the learning goals for accounting may be found at <http://www.bauer.uh.edu/departments/accy/why-accounting/accounting-learning-goals.php>.

This course incorporates the following MSACCY Program Learning Goals: (a) oral communication skills through class discussions; (b) written communication skills through examinations; (c) research skills through assigned research projects; (d) ethical awareness through case evaluations; (e) global awareness through class discussions; (f) technological skills through research project; and (g) analytical problem solving skills through case evaluations and research project.

Major Assignments / Exams / Final Course Grades

COURSE GRADING: Your grade will be determined as set forth below:

Letter grade will be a percentage of total points as follows:

90 - 100%	A
87 - 89%	B+
80 - 86%	B
77 - 79%	C+
70 - 76%	C
67 - 69%	D+
60 - 66%	D
Below 60%	F

The determination of the final grade will be as follows:

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<u>Grading Category</u>	<u>% of Grade</u>	<u>Activities</u>
Class Participation	10%	Attendance, Professionalism, Respect, Class Discussion, and In-class Case Studies and Discussion
Fraud News	15%	Fraud News Presentation, Report, and PowerPoint
Semester Project	25%	Group Project Presentation, Report, and PowerPoint
Exam 1	25%	Chapters 1 - 8
Exam 2	25%	Chapters 9 – 14, 17, Cyberfraud, & AML

NO EXTRA CREDIT is available for this class.

Examinations *must be* taken at the scheduled time. Examinations may be missed only under extraordinary circumstances which must be approved by the instructor *prior* to the examination. Lack of preparation or multiple examinations on the same day/week are not acceptable excuses for missing an exam. If you are unable to take the exam for medical reasons – you must obtain a signed medical excuse from a Medical Doctor (MD) prior to or on the day of the exam and there will be no exceptions (the medical excuse must be signed by the MD). The signed medical excuse must contain the address and phone number of the MD so that the excuse can be verified. An alternative time for the examination will be allowed for *University-Approved Conflicts* (such as military duty, religious holy days, and participation in an intercollegiate sport). Students with disabilities who need special accommodations are requested to contact the Center for Students with Disabilities (Phone: 713-743-5400) with plenty of lead time to take the exam on the scheduled day.

The Final Exam will be given only once on the date formally scheduled and published for our class by the University of Houston. If you are not able to be present on that date, you need to withdraw from the class and take the course at a more convenient time for your schedule. Depending on our schedule, the final exam may be given on the final regularly scheduled class date. **The professor has final say regarding the final exam and the date of the exam.**

Policy on Incomplete (I) Grades

The University of Houston regulations for assigning incomplete grades state: *"The grade of I (incomplete) is a conditional and temporary grade given when students are passing a course, but for reasons beyond their control, have not completed **a relatively small part** of all requirements."* (Emphasis added) Reasons for a student being unable to complete a course are due to: *"Health, Accident, Injury, or Family Tragedy."*

*A student who wants to try to improve their course grade, or avoid scholastic probation, or avoid loss of scholarship grants, or a student who needs to retake the course but wants to avoid paying tuition etc., **WILL NOT** be given an incomplete grade.*

Withdrawal and Course Enrollment Restrictions

Please refer to the university academic calendar at www.uh.edu/academics/catalog/general/academic_calendar.html for important dates for this semester. If you withdraw from the class by the drop deadline, we will assign a W (withdraw passing) regardless of your performance on the exams.

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Academic Honesty:

The University of Houston Academic Honesty Policy is strictly enforced by the C. T. Bauer College of Business. **No violations of this policy will be tolerated in this course.** The policy is included in the University of Houston Student Handbook, <http://www.uh.edu/dos/hdbk/acad/achonpol.html>. Students are expected to be familiar with this policy. **Students that violate the UH Academic Honesty Policy in this course will receive an "F". This includes plagiarism on Fraud News and/or the group case study paper and presentation. All reports, projects, and case studies (including exam case studies) will be submitted to Turnitin for analysis.**

Accommodations for Students with Disabilities:

The C. T. Bauer College of Business would like to help students who have disabilities achieve their highest potential. To this end, in order to receive academic accommodations, students must register with the Center for Students with Disabilities (CSD) (telephone 713-743-5400), and present approved accommodation documentation to their instructors in a timely manner.

Attendance and Participation

This course is one of the more challenging college/university level accounting related courses. To increase your success as a student you should: read the chapter and review the Review Questions and Discussion Issues before the chapter is covered in class; attend class; review chapter PowerPoints and other related information provided by the professor on Blackboard.

Classroom attendance & participation is expected and necessary in order to learn the fraud principles and related knowledge taught in this course. Materials will be presented in class that you are responsible for and will be included on the exams but will be posted on Blackboard. **If you do not attend class and do not complete the reading and assignments as set forth in this Course Syllabus – you will not be successful in this course!**

BAUER MSACCY Classroom Professionalism Policy – NEW FALL 2017

The highest professional standards are expected of all members of the Bauer MSACCY Program. Faculty are expected to be professional and prepared to deliver value for every class session. Students are expected to be **professional** in all respects. Classroom activities are expected to be conducted in a professional manner similar to an important business meeting or business project activity. The Bauer MSACCY classroom experience is enhanced when the below are being followed. These concepts will serve as the **BAUER MSACCY Classroom Professionalism Policy.**

- **Students attend all classes.** The benefit of the teaching and intellectual exchange takes place only if the student attends all classes and fully participates in the classroom experience.
- **Students are fully prepared for each class.** Much of the learning takes place during classroom discussions. When students are not prepared they cannot contribute to the overall learning process for either themselves or their peers.
- **All Electronic Devices (laptops, notebook computers, tablets, iPads, etc.) are closed, put away and not being used. This also includes any use of smart watches for**

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messaging, apps or other uses. When students are surfing the web, responding to e-mail, messaging other students, and otherwise not devoting their full attention to the topic at hand they are doing themselves and their peers a disservice. These activities are not professional or conducive to the classroom learning process. When there are Power Point slides for a course topic they will be available on Blackboard or elsewhere before class. It is recommend that you print out the slides (4 or 6 to a page) before each class and write your notes in the margins or space provided as the material is covered in class. **There are often situations where learning is enhanced by the use of laptops and tablets in class. Faculty will let you know when it is appropriate to use them.**

- **Phones and wireless devices are turned off.** These devices are very distracting. Not only is phone usage not professional, it cuts off the flow of discussion and learning when someone engages in these activities. **When a true need to communicate with someone outside of class exists (e.g., for some medical need, etc.) please inform the professor prior to class and accommodations will be made.**

Professionalism will be considered as part of the overall course grade. Failure to follow this Policy is grounds for the student's course grade to be negatively impacted at the discretion of the Professor.

Work Schedules: Do not enroll in this course if the class times conflict with your work schedule. I will not adapt the course in any way to fit any work schedules.

Required Reading

Textbook:	<i>Principles of Fraud Examination, Fourth Edition, Joseph T. Wells, CFE, CPA; John Wiley & Sons, Inc.; 2014. ISBN 978-1-118-58288-6</i>
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In addition to the textbook, supplemental information and chapter PowerPoint slide decks will be provided on **Blackboard** which is an integral part of this course.

A good study plan for this course would be to become familiar with the textbook chapters and the extensive material on Blackboard immediately before and after the first class introducing that chapter. Then as you continue reading and digesting the topic material start and continue working as many of the suggested assignments as you are able to complete. There will be weekly assignments for the majority of the course time period.

Other Course Policies and Information

Important Dates:

Friday, January 31, 2017 -- LAST DAY TO DROP WITHOUT RECEIVING A GRADE AND WITHOUT HOURS COUNTING TOWARDS ENROLLMENT CAP.

Wednesday, February 7, 2018 -- LAST DAY TO DROP OR WITHDRAW WITH A "W." PLEASE DO NOT WAIT UNTIL THE LAST MOMENT TO DROP.

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Class E-Mail's:

Students are responsible for checking their personal UH e-mail account and messages for class related communications. There have been instances where students have gone on-line and processed a change to have their UH e-mails forwarded to a personal e-mail account (Yahoo, Hotmail, etc.) and the messages are not being forwarded – particularly for Hotmail accounts. This is not a UH issue – it is an issue within the Hotmail server(s) – so you need to check your UH e-mail for messages instead of just your personal e-mail accounts.

Evaluations

Bauer has a policy that requires all of its instructors to be evaluated by their students. The results of these evaluations are important to provide feedback to instructors on how their performance can be improved. In addition, these evaluations are carefully considered in promotion, salary adjustment and other important decisions. We openly encourage students to provide feedback to the instructors and to Bauer through the evaluation process.

Assignments

It is your responsibility to read the entire assigned chapters and attempt the recommended questions, exercises, and case studies. If you need clarification of any point in textbook please ask them in class or on the Blackboard Discussion Board as others may benefit from your questions.

All exams and assignments including Fraud News, group case study, and take-home case studies for the exam have very specific requirements regarding use of templates, fonts, spacing, emailing, posting to BlackBoard, etc. If those specific requirements are not followed, you can expect to lose points on the assignment.

On all assignments and exams, it is critical that your name, PS number, seat number, and alpha number are included or additional points will be lost.

Attendance and Punctuality

Regular attendance and punctuality are expected and highly recommended to attain maximum success in your studies and course grade. Plan your time and responsibilities accordingly. However please note that there will be a deduction of points for lack of attendance or participation--and there will be no extra credit points awarded for attendance or participation.

Please note that laptop computers should be used only for class business during class time. You will lose a lot of benefit from the class lectures and discussion if you are engaged in surfing the internet and other activities such checking your e-mail, Facebook, business related to other classes, and so on.

Late arrivals to class and early exits from class are disruptive to other students and the instructor. There are times when your safety, or the safety of others, may mean you will be late for class. This is reasonable and acceptable. However any consistent or pattern of absence or lateness will be considered particularly disruptive and subject to consequences.

An absence does not relieve you of responsibility for knowledge of classroom assignments, or the consequence, of any changes in any course/learning requirements. This includes, but is not limited

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to, course changes, examinations, assignments, submission of any assignment, etc. It is your sole responsibility to find out what transpired from a classmate or case study group members.

Communication

All communication will be through the UH BlackBoard Messages, BlackBoard Discussion Board and through your UH email account. Use UH e-mail for private correspondence relating to you. Use the BlackBoard Discussion Board for questions related to the course material.

Failure to read the BlackBoard Discussion Board and read your UH e-mail does not relieve you of responsibility for knowledge of assignments, or the consequences of any changes in any course/learner requirements.

It is your sole responsibility to insure your computer and UH e-mail account are functioning and current with regards to your operating system and internet security software. When you are confronting any computer related problems contact the UH Bauer IT HelpDesk to correct the problem.

Place all fraud schemes questions, case study issues, and general course related questions on the BlackBoard Discussion Board. Place items of a personal nature on UH e-mail to the professor.

Activity / Assignment	Student Responsibility
Fraud News – Case Study Paper and PPT	<ol style="list-style-type: none"> 1. Post to BB Turnitin – Fraud News Assignment 2. Load on classroom computer the evening of your presentation 3. Bring hard copy to class – single sided for the report and the PowerPoint; 2 pages per page for the PowerPoint in color
In-Class Case Study	<ol style="list-style-type: none"> 1. Hard copy of your individual effort attached to the back of your Group Case Study Analysis – <u>Do Not</u> Email or load to Turnitin
Take Home Exam Case Study	<ol style="list-style-type: none"> 1. Post to BB Turnitin – Exam #X – Case Study 2. Bring a single-sided hard copy to attach to your exam
Group Case Study Paper and PPT	<ol style="list-style-type: none"> 1. Group Leader post to BB Turnitin – Group Project Case Study 2. Presentation Night: Bring hard copy to class – single sided; 2 pages per page for the PowerPoint in color on the night of your group presentation 3. Final: Single-sided report and hard copy, one slide per page color PowerPoint in a notebook on the night the entire project is due

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Activity / Assignment	Student Responsibility
Questions to the Professor or Permission to not attend a class	<ol style="list-style-type: none"><li data-bbox="878 239 1390 275">1. Email to dtramey@bauer.uh.edu<li data-bbox="878 275 1511 348">2. You may get a response from danramey-uh@gmail.com<li data-bbox="878 348 1479 457">3. In the event of an absence, work with another student on what you missed in class

Topical News and Updates

- <https://www.google.com/alerts>
- <http://www.smartbrief.com/>

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List of Discussion/Lecture Topics

Class #	Date	Topic(s)	Assigned Reading, Review Questions, & Discussion Issues	Assignments and Homework
01	01-22-18	Introduction	Chapter 1	Select group members and fraud case for Group Case Study Project
02	01-29-18	Skimming; Cash Larceny	Chapters 2 & 3	Submit Fraud Case for Group Project to Professor for Approval
03	02-05-18	Billing Schemes; Check Tampering	Chapters 4 & 5	
04	02-12-18	Payroll Schemes; Expense Reimbursement Schemes; Register Disbursement Schemes	Chapters 6, 7, & 8	Fraud News
05	02-19-18	Andy Fastow – MH 150 – 1.5 hours; Review In-Class Case Study 31		Fraud News; In Class Study #1; Review Essential Terms, Review Questions, and Discussion Issues – Chapters 1 - 8
06	02-26-18	Exam 1 during regularly scheduled class period; Chapters 1 - 8	Chapters 1-8	
07	03-05-18	Non-Cash Assets; Corruption	Chapters 9 & 10	Fraud News
	03-12-18	Spring Break		
08	03-19-18	Helen Sharkey – 150 MH		Date may move due speaker availability
09	03-26-18	Accounting Principles; Fraud and Financial Statement Fraud Schemes	Chapters 11 & 12; Becker materials posted to BB	Fraud News; ; In-Class Case Study #2
10	04-02-18	External Fraud Schemes; Fraud Risk Assessment	Chapters 13 & 14	Fraud News
11	04-09-18	Cyber Fraud; Anti-Money Laundering	Outside Assigned Reading	Fraud News
12	04-16-18	Pizza and Presentations: Discussion of Group Project Case Studies with PowerPoint Presentation		Fraud News; Hand in print copy and email electronic copy of presentation to Professor Ramey before class starts
13	04-23-18	Occupational Fraud and Abuse: The Big Picture; Fraud Exam #2 Review	Chapter 17	Group Project Case Study Due; Fraud News; Review Essentials Terms, Review Questions, and Discussion Issues – Chapters 9 - 17

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14	04-30-18	Exam 2 during regularly scheduled class period; Chapters 9 - 17	Chapters 9-14; Cyber Security; Anti-Money Laundering	Same format as Exam #1
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Syllabus Revisions

#	Change Date	Date Posted to BB	Changes
1.0	01-21-18	01-21-18	Original syllabus completed and posted to Blackboard
2.0	02-11-18	02-11-18	Update for new class discussion schedule and outside speakers