

Fall 2015

# ACCT 6169

John C. Gardner  
*University of New Orleans*

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# ACCT 6169, SECTION 601 FALL 2015

## **Instructor Information**

Name: John C. Gardner, Ph.D.  
KPMG Professor of Accounting  
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Office: 456 Kirschman Hall  
Office Hours: Tuesday, Wednesday & Thursday 4–6 pm

## **Course Meetings**

Tuesday, 6-845 pm, 222 Kirschman Hall

## **Course Objectives**

An analytical and case approach to the study of how and why fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved.

Prerequisite: Accounting 2100 or 4400 or consent of department.

## **Student Learning Objectives**

Upon successful completion of this course students should have a broad understanding of the underlying factors that contribute to the occurrence of fraud and the proper avenues for detecting and reporting of fraudulent activities.

## **Required Texts**

Fraud Examination, Fifth Edition, by Albrecht, Albrecht, Albrecht and Zimbelman, 2012, Southwestern, Centrage Learning.

Healthsouth: The Wagon to Disaster, by Aaron Beam, 2009, Wagon Publishing, Fairhope, Alabama.

## **Grading**

Preparation Forms	25%
Class Participation	25%
Team Fraud Investigation Case Project	25%
Final Examination	<u>25%</u>
Total	100%

## **Grading Policies**

Preparation Forms:

Preparation Forms provide documentation of the student's preparation for, and participation in, each class session.

The Class Preparation Form is to be prepared and printed in advance by each student (to be submitted at the end

of each class session when completed), containing:

- Student name and date in the header and page number in the footer (I have provided a template form on Moodle);
- an individual pre-class section for each student's response to assignment questions, typed and printed on the Form; with
- space for legible hand written paraphrased points from the team review of questions during class,
- space for a summary done at the close of class to include points gathered from the subsequent and generalized class discussion of the case or assignment; and
- a listing by hand-annotation of the one or two best class discussion contributions that the student considers she/he has crafted and delivered by raising her/his hand during open class discussion (these will not be a paraphrasing of instructor or other student commentary).

The In-Class Preparation Form will be used for group cases during the class session.

#### Class Participation:

I require preparation for, and participative attendance in, class sessions. This is an essential component of learning in this class. Text readings, assignments and case preparation are expected to be done prior to the class session.

There are no "make-ups" for Class Participation or In-Class Participation Forms. If you miss a class, you lose your Participation Points for that week.

#### Group Fraud Investigation Project:

Groups are required to complete a fraud investigation from start to finish. A fraud investigation case will be assigned around mid-term and must be handed in on the last scheduled class.

#### **Final Exam:**

The final examination will be cumulative.

#### **Attendance**

Attendance and participation in classroom discussion is an important aspect of this course. Students who are late, absent, or leave early will be penalized through their participation grade.

#### **Academic Integrity**

Students are expected to conduct themselves according to the principles of academic integrity as defined in the statement on Academic Dishonesty in the UNO Judicial Code. Any student or group found to have committed an act of academic dishonesty shall have their case turned over to Judicial Affairs for disciplinary action which may result in penalties as severe as indefinite suspension from the University. Academic dishonesty includes, but is not limited to: cheating, plagiarism, fabrication, or misrepresentation, and being an accessory to an act of academic dishonesty.

Details regarding the University's policy regarding academic dishonesty are available on the Web at the following address: [http://www.studentaffairs.uno.edu/studentpolicies/policymanual/academic\\_dishonesty.cfm](http://www.studentaffairs.uno.edu/studentpolicies/policymanual/academic_dishonesty.cfm)

#### **Students with Disabilities**

It is university policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities are encouraged to contact their instructors and/or the university's Office of Disability Services to discuss their individual needs for accommodations.

## **Course Outline**

The following is an outline for the course.

<u>Date</u>	<u>Topic</u>	<u>Chapters</u>	<u>Assignment</u>
Aug. 25	Course Introduction		ACFE 2012 report Fraud Video
Sept. 1	The Nature of Fraud	Chapter 1	Social Security Case ISA 240 & SAS 99
Sept. 8	Why People Commit Fraud	Chapter 2	Readings: Evolution of Fraud Theory <u>and</u> Fraud Brainstorming
Sept. 15	Fraud Fighting	Chapter 3	Maxwell and Company (in-class case)
Sept. 22	Preventing Fraud	Chapter 4	TBA
Sept. 29	Symptoms of Fraud	Chapter 5	TBA
Oct. 6	Data-driven Fraud Detection	Chapter 6	TBA
Oct. 13	Investigating Theft Acts	Chapter 7	TBA
Oct. 20	Investigating Concealment	Chapter 8	TBA
Oct. 27	Conversion Investigation Meth.	Chapter 9	TBA
Nov.3	Inquiry Methods & Reports	Chapter 10	TBA
Nov. 10	Financial Statement Fraud	Chapter 11	TBA
Nov. 17	Revenue & Inventory Fraud	Chapter 12	TBA <b>Guest Speaker: Aaron Beam, former CFO of HealthSouth</b>
Nov. 24	Group Case Project Preparation		
Dec. 1	Group Case Projects Due Liability, Asset & Disclosure	Chapter 13	TBA
Dec. 8	FINAL EXAM		

