Fraud Examination & Forensic Accounting

ACCY 6302 10 (52814)
Syllabus for Spring 2017
Department of Accountancy
The George Washington University

PROFESSOR: Frederic R. Miller, CPA, CFE, CFF
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Daytime phone: 1 202 247-5073
COURSE TIME: 7:10 – 9:40 pm
LOCATION: DUQUES 359

OFFICE HOURS: By appointment: email or phone- Note: I am usually available from 600 PM to 700 PM on the evenings of classes – in the Accounting Department office.

COURSE PREREQUISITE: Previous Auditing coursework preferred, but not required.

COURSE DESCRIPTION AND LEARNING OBJECTIVES: This course provides an overview of fraud and forensic accounting analysis, and will help students (i) increase their awareness of fraud; (ii) learn aspects of fraud prevention and detection; (iii) learn about forensic accounting techniques; and (iv) learn aspects of fraud investigations. This course builds upon students’ technical knowledge from other business courses and will help students increase their ethical awareness and professional skepticism, and develop their oral and written communication skills. Emphasis is placed on not only learning practical and theoretical techniques, but also on employing those techniques effectively in the real world. Course also includes several guest speakers actual working in or with Forensic Accountants and Fraud examiners to demonstrate real life applications of the tools and techniques discussed. Emphasis is placed in the course on improving effective communication of the skills and knowledge obtained.

COURSE REQUIREMENTS: Class sessions will consist of lectures, guest speakers, and group activities, including case studies and presentations. Class activities will include, but will not be limited to:

- **Assigned reading** – Students are expected to complete the assigned reading of the textbook before each class. Supplemental reading will be assigned from time to time.
• **Team work** – Students will be assigned to teams. Case studies and group presentations will provide students with an opportunity to analyze both current and historical fraud topics.
  
o **Team presentations** – A list of presentation topics will be provided, but groups may choose their own topic (subject to professor approval). Presentations will help students hone their public speaking and presentation skills. Students will also be asked to provide peer feedback to classmates and teammates.

• **Individual written assignments** – Students will complete written assignments to explore and gain a better understanding of fraud schemes and how organizations can prevent and detect fraudulent activities. A list of topics for writing assignments will be provided, but students may choose their own topic (subject to professor approval). Writing assignments will help students develop their professional business writing skills.

• **Class participation** – This is an interactive course and students are expected to be active participants in class activities.

• **Extra Credit** (subject to professor discretion and approval) –
  
o **Current Events** – For one extra credit point (out of five extra credit points possible), students may select a current event related to financial fraud and make a three to five minute presentation to the class providing a brief overview of the matter and demonstrating their understanding of the fraud issue(s) at hand. No more than one current events presentation per student.

  o **Textbook chapter** – For one extra credit point (out of five extra credit points possible), students may select a chapter that is not reflected in the syllabus (refer to the schedule of classes below) and provide a five to ten minute presentation to the class providing a summary of the chapter and highlighting the main concepts. No more than one chapter presentation per student.

  o **Student’s idea** – Assignment / idea of student’s choice, subject to professor approval.

  o **Other extra credit assignments may be available throughout the semester at the discretion of the professors.**

Students are responsible for periodically checking Blackboard for any class updates and assignments as prescribed by the professors.

**Workload expectations:** Students should anticipate a work load, over the course of the semester, of roughly 35 hours in class, and to spend roughly twice that time outside of class in team meetings, preparation of assignments, exam taking and reading relevant articles.

**GRADING:** Grades will generally be determined by the following (subject to change at the discretion of the professor)
1. A mid-term examination (25%) that can be expected to combine multiple choice questions, true/false questions, short essays, and problem-solving questions.

2. A final examination (30%) that can be expected to combine multiple choice questions, true/false questions, essays, and problem-solving questions.

3. Team Presentations (15%) that should cover relevant topics and should be at least ten minutes, but no more than 15 minutes, plus a five to ten minute question and answer session at the end. Presentations will take place between Sessions 3 and 12 (please refer to the separate class schedule to be distributed in class for more specific dates).

4. Individual Writing Assignment (20%) that should cover relevant topics and be at least three pages, but no more than five pages in length (1.5 line spacing).

5. Class participation (10%) including class attendance, active participation during class, case studies, quizzes, other class activities, etc.

6. A maximum of five percentage points of extra credit are possibly available over the course of the semester.

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It is important to read and follow the GWU Code of Academic Integrity:
See [http://studentconduct.gwu.edu/code-academic-integrity](http://studentconduct.gwu.edu/code-academic-integrity)

ANY ACADEMIC CODE VIOLATION WILL RESULT IN A GRADE OF “F” FOR THE CLASS.

The GWU Code of Academic Integrity defines plagiarism as “intentionally representing the words, ideas, or sequence of ideas of another as one's own in any academic exercise; failure to attribute any of the following: quotations, paraphrases, or borrowed information.”

Any form of plagiarism found in writing assignments or presentations will result in a grade of “F” for the class.


Textbook will be supplemented by handouts/ articles and case studies.