

ACCT 5480 (3 hours): Fraud Examination

Section	Time	Place
001	We 12:00PM - 2:50PM	Matt 113

Instructor Information

Professor: Jared Eutsler, Ph.D., CPA, CMA, CFE
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Office Hours: W 3:30 p.m. – 5:30 p.m.; *And by appointment*

Course Description, Structure, and Objectives

Course Overview: The use of forensic accounting and fraud prevention and deterrence to understand why and how fraud and occupational abuse is committed. Students learn about prevention, detection, and investigation methods to help minimize exposure to losses. Course is structured to enhance the student's ability to understand the pervasiveness of occupational fraud, to assess the risk of fraud, and those who commit fraud.

Course Objectives/Learning Outcomes:

Upon completion of this course, students will:

- (1) recognize fraudulent schemes and complete basic detection and investigation.
- (2) be able to use critical thinking skills to gather and analyze evidential matter, emphasizing unstructured problem solving.
- (3) be able to diagnose fraud in case situations, determine investigative approaches, and appropriately recommend preventive measures.
- (4) be able to describe common characteristics of fraud perpetrators.
- (5) use technology to detect, investigate, and assess the risk of fraud.

Methods of Instruction: Discussion of current events and articles; application through cases; lecture

Class Website: A class website will be maintained throughout the semester on Canvas <https://unt.instructure.com>. You can log in with your UNT EUID and password. Class materials such as assignments, notes, etc. are available in Canvas. Grades posted on Canvas are unofficial.

Course Structure: This class is a traditional face-to-face class in which more than 50% of the classes will meet face to face and the other classes will meet virtually at our normally scheduled days and times. See the course calendar for specific information. Overall, this class has three units (described below in course topics sections), with a test for each of the three units.

Prerequisites: Prerequisite(s): Admission to the master's program in accounting and completion of ACCT 4100 and ACCT 4400; or admission to the master's program in criminal justice.

Required/Recommended Materials

ACFE student membership (Required book for this class):

<https://www.acfe.com/membership/membership-types-and-benefits/student-membership>

ACFE Exam (Buy the student exam membership to get all of the resources needed to pass the exam):

- <https://www.acfe.com/training-events-and-products/cfe-exam-preparation/cfe-exam-prep---study-on-your-own-options/cfe-exam-prep-course>

- <https://www.acfe.com/cfe-credential/about-the-cfe-exam/exam-details>

Assessing Your Work

Point Distribution and Grading Scale:

Assessment	Points		Course Grade	Points Required
Exam 1 (Midterm)	200		A	≥ 90% of total points
Exam 2 (Final Exam)	200		B	80-89% of total points
Big Data and Fraud Case (Individual)	100		C	70-79% of total points
3 Group Cases (100/piece)	300		D	60-69% of total points
Participation and Professionalism	80		F	< 60% of total points
Weekly Reading Responses (12*10)	120			
<i>Optional: ACFE Exam (600 points)</i>				
TOTAL	1000			

I use **mathematical rounding** to determine grades at the hundredths decimal place. For example, a grade of **895.4/1000 (89.54%) = B**. **Your grade is completely based on your performance in this course**. Whatever grade you need to graduate, etc. is the result of your performance in prior classes and is **irrelevant to the grading process in this course**. When you take a class, **you are responsible** for all class requirements and your course standing.

Late assignments: Late assignments will **receive a zero** that cannot be made up in any way unless you provide adequate documentation from the Dean of Students. **Deadlines**, unless otherwise noted, are 11:59 am on the day shown on the syllabus. **When it comes to due dates, the syllabus is always right, Canvas is not.**

Course Requirements

Exams (200 pts/piece=400 points): There will be two exams, a mid-term and a final exam. All course material is fair game for exam content (including all readings). Electronics included phones, smart devices, and calculators are not allowed for any exam. You may take a makeup exam under extraordinary circumstances, which I must approve prior to the exam you miss. If I approve a makeup exam, you can take the makeup exam during the designated non-negotiable makeup time. An unexcused absence on exam day or the makeup day will result in a zero grade that cannot be made up in any way.

Big Data and Fraud Case (100 points): In March, I will introduce the Big Data and Fraud case. This will be a large individual project which will require you to clean and analyze a big data set in terms of the possibility of fraud. Toward the end of the semester, we will present our findings (presentation will be worth 25 points). Specific instructions and materials will be provided on the course Canvas page.

3 Group Cases (100 pts/piece=300 points): There are three case projects that you may complete with one other individual. These cases will have you analyze data in spreadsheets and documents such as emails, invoices, payroll records, and checks to determine the presence (and or extent) of fraud and identify the individuals responsible. All three cases will culminate in written reports. Specific instructions and materials will be provided on the course Canvas page.

Professionalism and Participation/Weekly Reading Responses (200 points): This assessment is based on the following components:

- Reading responses (120 points). Due to this being an online class you will submit your reading responses via Canvas each week. One of these questions will be made into a discussion post.

- I will expect you to make a meaningful contribution to each class. Much of the learning in the presentation classes will come from discussion with each other—presenting your thoughts in public, having others question them, defending your ideas, questioning others.
- Not causing distraction by using **audio recorders, cell phones, laptops**, etc.
- Professionalism of emails and appointments. You do not need an appointment during office hours. If you make an appointment outside of office hours, you should either arrive on time or notify me in advance that you cannot attend on time.
- You are strongly encouraged to dress in professional attire (**business casual**) when guest speakers attend.
- Do not assume that I am interested only in the number of times you say something during class, I am evaluating the **quality** of what you say. Higher quality comments are those that link what we are discussing to topics from earlier in the course, topics in other courses, or relevant topics from outside the curriculum (e.g., current events in the business world). Higher quality comments might make new links to other information, bring up new information or ideas for consideration, or make new insights. However, bringing up “obvious” points may be essential to grounding and launching a more in-depth discussion, may not be obvious to all of your classmates and may be exactly the thing I am hoping someone will address. Thus, not only should you not look down on others for their comments, you should be willing to jump in with your own ideas...even if they are not yet necessarily well formed.
- Completing all readings and discussion questions (assigned or not) before class is part of participation. These pre-class assignments can be broken out as separate assignments whose points, contributing to the whole, can be broken out separately.

ACFE Exam (600 points- *Optional*): Any student that passes all 4 parts of the CFE Exam prior to the classes’ scheduled final exam will earn 600 points toward their grade. The ACFE provides students with a discounted price for exam study materials and the exam. Additionally, the class materials are structured around helping you prepare for the final exam.

How to Succeed in this Course

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. As a faculty member, I am committed to helping you be successful as a student. Here is how to succeed at UNT: Show up. Find support. Get advised. Be prepared. Get involved. Stay focused. To learn more about campus resources and information on how you can achieve success, go to <http://success.unt.edu/>. A key to success is persistence.

The following are some specific applications of Succeed at UNT for this class:

- Before class: read the assigned readings.
- Complete all assignments on time with diligent effort.
- Participate in class discussions to better understand the material or to provide relevant examples from your work experience. If you have a question, it is likely other students have a similar one. The more discussion we have, the better.
- Be a responsible teammate within your groups.
- Take advantage of technology resources (e.g., COB computer lab; laptop rentals).
- Ask me questions in class, by email, or during office hours.
- If you have doubts about expectations for an assignment, I encourage you to follow up with me before the assignment is submitted or the exam is taken. I want you to succeed, and I can help much more before your assessment is submitted.
- Connect with me through email and/or by attending office hours. During busy times, my inbox becomes rather full, so if you contact me and do not receive a response within two business days, please send a follow up email. A gentle nudge is always appreciated.

Disability Accommodations:

UNT makes reasonable academic accommodations for students with disabilities. Students seeking accommodation must first register with the Office of Disability Access (ODA) to verify their eligibility. If a

disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. For more information connect with the [Office of Disability Access](#) to begin the registering process (<https://studentaffairs.unt.edu/office-disability-access>). The UNT policy on the Americans with Disabilities Act is available at <https://policy.unt.edu/policy/04-015>.

Supporting Your Success and Creating an Inclusive Learning Environment

Every student in this class should have the right to learn and engage within an environment of respect and courtesy from others. We will discuss our classroom's habits of engagement and I also encourage you to review UNT's student code of conduct so that we can all start with the same baseline civility understanding ([Code of Student Conduct](#)) (<https://deanofstudents.unt.edu/conduct>)

Course Schedule

Attached is a Course Schedule. The schedule details each day's primary topics, readings, guest speakers and assignments. As the instructor, I reserve the right to revise the Course Schedule, as needed. I will notify you if there are any revisions; however, it is your responsibility to monitor the course website and schedule to stay current. Please see the accompanying course calendar.

Students will be notified by Eagle Alert if there is a campus closing that will impact a class. As a result calendar is subject to change, according to the [Emergency Notifications and Procedures Policy](#).

Class policies

Exam Retention: One year following the completion of the semester.

Grading Appeal Policy. You will have one week from the date that grades are returned to the class to appeal any assignment grades (Note: If an assignment is submitted late you might lose your right to appeal any grade). To appeal any part of the grading of any assignment, please prepare a formal memo including citations from the book or other reputable sources. Memos without sources will not be considered. Students are limited to one memo for each assignment; make sure the memo is comprehensive. If the assignment is returned the last week of class, the final day to appeal any grade will be on the last day of class before the final.

Electronic Recording: Video or audio recording of any part of the class is prohibited (without approved accommodations by ODA). Violations will result in a 0 on the next exam. Please use Daily Log instead for other summaries of class discussions and announcements.

Turnitin: Turnitin is an online tool available to faculty at UNT to help detect academic misconduct. Assignments may be submitted to Turnitin at the instructor's discretion.

Academic Dishonesty: This course has a zero tolerance policy for Academic dishonesty. Academic dishonesty includes cheating, plagiarism, forgery, fabrication, facilitating academic dishonesty, and sabotage. These actions are defined in the UNT Student Academic Integrity Policy, available at <http://policy-dev.unt.edu/policy/06-003>. You can find additional information on academic integrity at <http://facultysuccess.unt.edu/academic-integrity>. Possible **penalties** for academic dishonesty include a **zero grade** for the assessment on which the student(s) engaged in academic dishonesty, course grade reduction, and **course failure**. In general, the penalty for academic dishonesty will be greater than the point value of the assignment in which the student committed the academic integrity violation. The failure to return any part of an exam or scantron at any time you have these materials is an act of academic dishonesty that will at minimum result in a **grade of zero for that exam**. Academic dishonesty on team assignments may result in penalties for all team members. Any grade reduction based on academic dishonesty cannot be made up. Using websites intended to give you an unfair advantage in the class including

groupme, coursehero, chegg, studymode, quizlet, and any chatbot or AI tool constitutes cheating. Uploading any coursework to these sites will result in an automatic course failure.

Attendance: Students are expected to attend class meetings regularly and to abide by the attendance policy established for the course. It is important that you communicate with the professor and the instructional team prior to being absent, so you, the professor, and the instructional team can discuss and mitigate the impact of the absence on your attainment of course learning goals. Please inform the professor and instructional team if you are unable to attend class meetings because you are ill, in mindfulness of the health and safety of everyone in our community. If you have read this far in the syllabus, please email me a picture of your dream vacation spot and you will receive 2 bonus points.

Any late assignment or exams must come with verification of university-approved absence from the dean of students (deanofstudents@unt.edu). You will receive no credit for missed assignments due to unexcused absences. See above for the impact of absences on exam dates. You can find the UNT policy on Student Attendance and Authorized Access at: <https://policy.unt.edu/policy/06-039>.

ACCT 5480.001 Course Schedule

Date	Class	F2F	Topic	Primary Readings[^]	Assignments
1/18/2023	1	F2F	Introduction		
1/25/2023	2	Hybrid	Fraud and Report to the Nations	Report to the Nations	Reading Response Week 2
2/1/2023	3	F2F	Fraud Prevention and Deterrence	Section 4: Understanding Criminal Behavior; White Collar Crime	Additional readings and discussion questions Judith Oakes Case Reading Response Week 3
2/8/2023	4	Hybrid	Fraud Prevention and Deterrence	Section 4: Fraud Prevention Programs; Fraud Risk Assessment	Additional readings and discussion questions Reading Response Week 4
2/15/2023	5	F2F	Financial Transactions and Fraud Schemes	Section 1: Financial Statement Fraud	Additional readings and discussion questions Group Case 1 Due Reading Response Week 5
2/22/2023	6	F2F	Financial Transactions and Fraud Schemes	Section 1: Asset Misappropriation Cash Receipts; Inventory and Other Assets	Additional readings and discussion questions Reading Response Week 6
3/1/2023	7	Hybrid	Financial Transactions and Fraud Schemes	Section 1: Asset Misappropriation Cash Disbursements	Additional readings and discussion questions Reading Response Week 7
3/8/2023	8	Hybrid	MIDTERM		
3/15/2023	9		SPRING BREAK		
3/22/2023	10	Hybrid	Law	Section 2: The Law Related to Fraud Part 1 and Part 2	Additional readings and discussion questions Group Case 2 Due Reading Response Week 10
3/29/2023	11	F2F	Law	Section 2: Money Laundering; Individual Rights; 'Basic Principles Evidence'	Additional readings and discussion questions Reading Response Week 11
4/5/2023	12	Hybrid	Investigation	Section 3: Planning and Conducting a Fraud Examination; Analyzing Documents	Additional readings and discussion questions Reading Response Week 12
4/12/2023	13	F2F	Investigation Interview and Interrogation 1- Behavioral Analysis Interview	Section 3: Interview Theory and Application; Interviewing Suspects and Signed Statements	Additional readings and discussion questions Reading Response Week 13
4/19/2023	14	F2F	Investigation Interview and Interrogation 2- Interrogation	Section 3: Interview Theory and Application; Interviewing Suspects and Signed Statements	Additional readings and discussion questions Group Case 3 Due Reading Response Week 14
4/26/2023	15	Hybrid	Investigation	Section 3: Court Examinations; Sources of Information	Additional readings and discussion questions Reading Response Week 15
5/3/2023	16	F2F	Recap- Project Day		Fraud Project Due
5/10/2023	17	F2F	FINAL EXAM/Presentations		Final Exam Due

[^]Primary Readings are provided in Canvas, with additional readings will be available the Friday before the class meets via Canvas.

Disclaimer: Changes in the topics covered and dates may be made at any time during the semester. Any changes will be announced in class.