



AMIS 4510
Fraud Examination (4865)
Spring 2023

Instructor

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Office hours: by appointment only

Class Meeting Schedule

Schoenbaum Hall_305: Monday / Wednesday / Friday: 9:00–9:55 AM

Course Materials

- Required: “Fraud Examination” by Albrecht, Albrecht, Albrecht, Zimbelman, 6th Edition, Cengage Learning, Copyright 2019, ISBN-10: 1337619671, ISBN-13: 978-1337619677, ISBN-13 ebook: 978-0357688670
- Required: ACCTMIS 4510: Fraud Examination e-case course pack, Helios Digital Learning. Purchase instructions on last page of syllabus.
- Recommended: Wall Street Journal subscription

Prerequisites:

Students to have completed AMIS 3600

Course Description

This course will cover all major methods employees use to commit occupational fraud which includes misappropriation of assets. Students will learn about the factors that motivate individuals to commit fraud, recognize weaknesses in business processes and internal control. In addition, the course will cover fraud prevention, and fraud detection

Course Learning Outcomes

By the end of the course, students should have a basic understanding of the following fundamental fraud concepts:

- Introduction to fraud – nature of fraud, its pervasiveness of the problem
- Fraud prevention – how to eliminate opportunities for fraud. Understand how an organization’s culture and effectiveness can deter fraud.
- Fraud detection – recognition of unusual employee behavior and use of traditional fraud

detection techniques

- Management fraud – common elements of financial statement fraud and general framework for detection. This includes:
 - Identification of revenue and inventory related fraud
 - Identification of liability understatement, asset overstatement
 - Inadequate disclosure fraud
- Other types of fraud – examination of occupational fraud and consumer fraud

My goal is to make this a useful course for your career. Provide skills and understanding of audit that will help you in your career (audit or outside of audit). Let's have some fun.

How this course works

This course will be taught in the classroom. Lectures will be live and students are expected to attend in person. We will also use lecture, class discussion and assignments. I will use Carmen Canvas for the following:

- Announcements
- Assignments
- Quizzes
- Gradebook
- Modules will include class slides, answer to review questions and other material as needed

Credit hours and work expectations: This is a 1.5 credit-hour course. Students should expect around an average of 3 hours per week of time spent on direct instruction (instructor content), in addition to 6 hours of homework (reading and assignment preparation, for example).

Grading and Evaluation:

Grades will be based on total point earned in the course as shown below

	Points	Percent
Case quizzes (5)	50	10%
Case papers/assignments (4)	40	10%
Group assignment	70	15%
Four quizzes	300	60%
Professionalism/participation	40	8%
TOTAL	500	100%

Final course grades will be based on plus/minus grading system. Letter grades will be based on natural breaks within the points distribution. In other words, letter grades will be based upon a student's relative

performance in the class. The overall class GPA will reflect my assessment of the degree to which the class has mastered the material

I am available to discuss grading concerns. Specific grade issues should be discussed in person and outside the classroom. Throughout the semester, scores will be available on Canvas.

Quizzes

- Each quiz is mandatory and will be given on an announced basis.
- Quizzes will be objective and subjective in nature.
- Each quiz will be given in the classroom and delivered through Canvas.
- If a medical, family emergency or university sponsored conflict arises, you must contact me before the quiz (via phone call, text or e-mail).

Individual Assignments

- Include e-cases from Helios
- Other assignments may include readings, homework problem, short quizzes, etc
- Assignments are to be completed and submitted to me through canvas

Group assignment

- There will be one group assignment. Students will work in assigned groups. The assignment will provide an opportunity to apply course material to a real-world fraud.
- One or two helios e-cases may be assigned as a group assignment.

Participation / Professional Conduct

- Attendance is expected. Attendance may be taken.
- Absenteeism is considered unprofessional behavior and will negatively impact your professionalism grade. If you miss class, I may deduct points for each absence.
- Contact me if you plan to be absent with an acceptable reason such as job interview, sick, etc.
- Each student that attends class, is professional and prepared will receive the bulk of the participation/professional conduct points. Students that participate and add to the classroom discussion will receive additional points.

Course technology:

For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at ocio.osu.edu/help/hours, and support for urgent issues is available 24/7.

- **Self-Service and Chat support:** ocio.osu.edu/help
- **Phone:** 614-688-4357(HELP)
- **Email:** servicedesk@osu.edu
- **TDD:** 614-688-8743

Baseline technical skills for online courses

- Basic computer and web-browsing skills

- Navigating Carmen: for questions about specific functionality, see the [Canvas Student Guide](#).

Required equipment

- Computer: current Mac (OS X) or PC (Windows 7+) with high speed internet connection
- Webcam: built-in or external webcam, fully installed and tested
- Microphone: built-in laptop or tablet mic or external microphone
- Other: mobile device (smartphone or tablet) or landline to use for BuckeyePass authentication

Required software

- Microsoft Office 365: All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage Program. Full instructions for downloading and installation can be found at go.osu.edu/office365help

Carmen access

You will need to use [BuckeyePass](#) multi-factor authentication to access your courses in Carmen. To ensure that you are able to connect to Carmen at all times, it is recommended that you take the following steps:

- Register multiple devices in case something happens to your primary device. Visit the [BuckeyePass - Adding a Device](#) help article for step-by-step instructions.
- Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click **Enter a Passcode** and then click the **Text me new codes** button that appears. This will text you ten passcodes good for 365 days that can each be used once.
- Download the [Duo Mobile application](#) to all of your registered devices for the ability to generate one-time codes in the event that you lose cell, data, or Wi-Fi service.

If none of these options will meet the needs of your situation, you can contact the IT Service Desk at 614-688-4357 (HELP) and IT support staff will work out a solution with you.

Academic Integrity:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is

never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Student COVID-related Accommodation Process:

The university is committed to supporting students and program participants with COVID-19 based risk factors. Student Life Disability Services, in conjunction with the Office of Institutional Equity, will work with students who are vulnerable to complications of COVID-19 to ensure they have the necessary resources to participate in university life as safely as possible. Ohio State students from any campus may submit a COVID-related accommodation request. Students registered with Student Life Disability Services can work directly with their assigned Access Specialist to modify their accommodations or make additional COVID-based accommodation requests.

Disability Services:

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion.

SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue

Accommodated Exams:

Student Life Disability Services will proctor exams for students with accommodations that necessitate in-person testing. Students may schedule to take their exams at SLDS if they need accommodation such as:

- Accessible formats (e.g. braille, large print, screen-free)
- Assistive technology (e.g. JAWS, CCTV)
- Private testing room accommodation
- Test assistant (reader or scribe)

Students requesting exam accommodations not listed above, such as extended time or a small group testing space, will need to take their exam at OSU Testing Center or in-class, depending on the accommodation. For more information on SLDS hours and contact information, visit the SLDS website.

Grievances and Solving Problems:

According to University Policies, if you have a problem with this class, you should seek to resolve the grievance concerning a grade or academic practice by speaking first with the instructor or professor. Then, if necessary, take your case to the department chairperson, associate dean for programs in the college, and to the provost, in that order. Specific procedures are outlined in Faculty Rule 3335-7-23. Grievances against graduate, research, and teaching assistants should be submitted first to the supervising instructor, then to the chairperson of the assistant's department.

Policies:

- If a student is unable to make a quiz for a valid reason (health sickness, death in immediate family) contact the instructor before the regularly scheduled quiz and provide sufficient documentation to support your situation. A makeup will be scheduled. Unless there is an emergency, the student will receive a grade of zero if the student does not leave a message prior to the scheduled quiz time.
- Students are to be on-time, ready to start class, on time and to remain in the classroom for the duration of the class.
- Students that arrive late or leave early, should do their best to minimize class disruption.
- Please refrain from using mobile phones during class and especially, during quizzes. Same thing with on-line participants
- Use of computers during class is restricted to appropriate class usage – note taking, slides, assignments (Please No Surfing the Net).

Course syllabus may change at my discretion to optimize the quality and flow of content

Communication

If it is necessary to communicate with class between sessions, I will send an email to the class or update Canvas with an announcement. I expect that you will check your email or the class website on Canvas daily. I will check my e-mail at least daily. E-mail is the best way to communicate with me. If necessary to reach me, call me on my cell phone (I most likely will not recognize your phone number, so introduce yourself when I answer).

I also like to communicate through announcements on CANVAS.

DRAFT SCHEDULE

AMIS 4500 Auditing Principles and Procedures						
Week	Class	Date	Chapter	Topic	Suggested Homework Questions	Assignments
1	1	1/9		Introduction		
	2	1/11	1	Nature of Fraud	Discussion, TF, MC	
	3	1/13	2	Why People Commit Fraud	Discussion, FT, MC	
2		1/16	NO CLASS - Martin Luther King Holiday			
	4	1/18	2	Why People Commit Fraud		
	5	1/20	3	Fighting Fraud	Discussion, FT, MC	Case 1 White Collar Quiz Due
3	6	1/23	3	Fighting Fraud		Case 2 - 99 problems quiz
	7	1/25	4	Fraud Prevention	Discussion, FT, MC	
	8	1/27	4	Fraud Prevention		Case 2 - 99 Problems paper
4	9	1/30	5	Symptoms of Fraud	Discussion, FT, MC	
	10	2/1	5	Symptoms of Fraud		
	11	2/3	QUIZ 1 (Chapters 1-5)			
5	12	2/6	7	Theft Acts	Discussion, FT, MC	
	13	2/8	8	Investigating Concealment	Discussion, FT, MC	
	14	2/10		GROUP WORK		Case 3 American Cancer Society Quiz
6	15	2/13	8	Investigating Concealment		
	16	2/15	9	Conversion Investigation Methods	Discussion, FT, MC	
	17	2/17	9	Conversion Investigation Methods		Case 3 American Cancer Society Paper
7	18	2/20	10	Inquiry Methods and Fraud Reports	Discussion, FT, MC	
	19	2/22	10	Inquiry Methods and Fraud Reports		
	20	2/24	6	Data Driven Detection	Discussion, FT, MC	
8	21	2/27	QUIZ 2 (Chapters 7-10)			
	22	3/1	6	Data Driven Detection		
	23	3/3	11	Financial Statement Fraud	Discussion, FT, MC	
9	24	3/6	11	Financial Statement Fraud	Discussion, FT, MC	
	25	3/8	12	Financial Statement - Revenue, Inventory	Discussion, FT, MC	Case 4 Going South Quiz Due
	26	3/10		GROUP WORK		
10		3/13 - 3/18	Spring Break NO CLASS			
11	27	3/20	12	Financial Statement - Revenue, Inventory		
	28	3/22	13	Fin Statement - Liability, Asset, Disclosure	Discussion, FT, MC	
	29	3/24		GROUP WORK		Case 4 Going South Paper Due
12	30	3/27	13	Fin Statement - Liability, Asset, Disclosure	Discussion, FT, MC	
	31	3/29	14	Fraud Against Organization / Review	Discussion, FT, MC	
	32	3/31	QUIZ 3 (Chapters 6, 11-13)			
13	33	4/3	14	Fraud Against Organization		
	34	4/5	15	Consumer Fraud	Discussion, FT, MC	
	35	4/7	15	Consumer Fraud		Case 5 Quiz Due
14	36	4/10	16	Bankruptcy, Divorce, Tax Fraud	Discussion, FT, MC	
	37	4/12	17	Fraud in E-Commerce	Discussion, FT, MC	
	38	4/14	17	Fraud in E-Commerce		Case 5 Paper Due
15	39	4/17	18	Legal Follow up	Discussion, FT, MC	
	40	4/19		Presentations		Group Presentation Due
	41	4/21		Presentations		
16	42	4/24		Presentations / Review		
		TBD	FINAL EXAM (Chapters 14-18) -- ROOM to be determined			