



**AMIS 4510
Fraud Examination
Fall 2023**

Instructor

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Office hours: by appointment only

Class Meeting Schedule

Schoenbaum Hall_305: Monday / Wednesday: 3:55-5:15 PM (section 37065)

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 3201 and 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. 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: Includes the following topics.

- Introduction to fraud
 - The nature of fraud
 - Different types of fraud

- Motivation to commit fraud
- Pervasiveness
- Fraud prevention:
 - Importance of organizational culture and effectiveness
 - Internal control framework
 - COSO internal control framework
- Fraud detection techniques
- Management fraud (aka financial statement fraud)
 - Identification of revenue and inventory related fraud
 - Identification of liability understatement, asset overstatement
 - Inadequate disclosure fraud
- Types of fraud
 - Occupational
 - Consumer
 - E-Commerce
 - Bankruptcy, divorce, and tax

My goal is to make this a useful course for your career. Provide skills and understanding of fraud that will help you throughout your career.

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, individual assignments and group project. 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 3.0 credit-hour course. According to [Ohio State policy](#), students should expect around an average of 3 hours per week of time spent on direct instruction 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
E-Case quizzes	25	5%
Assignments	35	7%
Group assignment	70	15%
Three quizzes	300	64%

Professionalism/participation	40	9%
TOTAL	470	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

- Includes five Helios E-Cases. Each e-case will include a quiz and short assignment.
- Other assignments may include readings, homework problems, 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.

Participation / Professional Conduct

- Students will earn points participation and professional conduct.
- Students are expected to attend class. Attendance is expected and may be taken.
- Chronic absence is considered unprofessional behavior and will negatively impact your professionalism grade.
- **If you miss more than three classes, 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 prepared and acts professionally will receive the bulk of the participation/professionalism points.
- Students that participate and add to the classroom discussion may receive additional points.

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.

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.

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.

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.

Communication

- When necessary, I will communicate with class between sessions mainly through e-mail or an announcement on Canvas.
- Students are expected to check your email or the class website on Canvas daily.
- E-mail is the best way to communicate with me. I will check my daily.
- If necessary, call me on my cell phone (I most likely will not recognize your phone number, so

introduce yourself when I answer).

Additional Expectations / Policies:

- If you are 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 make-up 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 and remain in the classroom for the duration of the class.
- Refrain from using mobile phones during class and especially, during quizzes.
- **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.

DRAFT SCHEUDLE


AMIS 4510 FRAUD EXAMINATION						
Week	Class	Date	Chapter	Topic	Suggested Homework Questions	Assignments
1	1	8/23	CH 1	Introduction / nature of fraud	CH1 Questions (discussion, TF and MC)	
2	2	8/28	CH 2	Why People Commit Fraud	CH2 questions	
	4	8/30	CH 3	Fighting Fraud	CH3 questions	White Collar Crime
3		9/4	LABOR DAY NO CLASS			
	5	9/6	CH 4	Fraud Prevention	CH4 questions	
4	6	9/11	CH 5	Symptoms of Fraud	CH5 questions	Gross Profit ACS
	7	9/13		Review and Catchup		
5	8	9/18	QUIZ 1	QUIZ 1 - covers chapters 1-5		
	9	9/20	CH 6	Data Driven Fraud Detection	CH6 questions	
6	10	9/25	CH 11	Financial Statement Fraud	CH11 questions	Going South
	11	9/27	CH 12	Revenue & Inventory FS Fraud	CH12 questions	
7	12	10/2	CH 13	Liability, Asset and Disclosure Fraud	CH13 questions	
	13	10/4		Review and catchup		99 Problems
8	14	10/9		QUIZ 2 covers chapters 6, 11-13		
	15	10/11	CH 14	Fraud Against Organizations	CH14 questions	
9	16	10/16	CH 7	Investigating Theft Acts	CH7 questions	Wells Fargo
	17	10/18	CH 8	Investigating Concealment	CH8 questions	
13	24	10/23		Group presentation		
	25	10/25		Group presentation		
10	18	10/30	CH 9	Conversion Investigation Methods	CH9 questions	\$53 Million Question
	19	11/1	CH 10	Inquiry Methods and Fraud Reports	CH10 questions	
11	20	11/6		Review and Catchup		
	21	11/8		QUIZ 3 covers chapters 7-10, 14		
12	22	11/13	CH 15	Consumer Fraud	CH15 questions	
	23	11/15	CH 16	Bankruptcy, Divorce and Tax Fraud	CH16 questions	
14	26	11/20		No class -- self study / complete assignment		
		11/22		No class Thanksgiving Holiday		
15	27	11/27	CH 17	Fraud in E-Commerce	CH17 questions	
	28	11/29	Ch 18	Legal Follow-up	CH18 questions	
16	29	12/4		Review and catchup		
		12/6	FINAL EXAM (Chapters 14-18) -- ROOM to be determined			

AMIS 4510: Fraud Examination CoursePack (Izzo) Student Purchasing Information

1. Go to: <https://store.heliosdigital.com/product?catalog=cpacks-Blzzo-AMIS4510>
2. Click the **Buy Now** button (located in the lower left corner).
3. Enter a username (must be all lowercase letters, no spaces) then click **I am a new customer**. Click **Login**.
4. Complete **Account Details** then click **Create Account**.
5. Choose to pay by Credit Card or PayPal then click **Proceed**.
6. Enter payment information then click **Submit**.
7. On your receipt, you will see **Training Access Details**. Click where it says **Click here** to be taken to your e-case.
8. To access your e-case again later, go to <https://helios.remote-learner.net/login/index.php> and login using the username and password you created to purchase the CoursePack.

AMIS 4510: FRAUD EXAMINATION (IZZO)

(cpacks-Blzzo-AMIS4510)



This CoursePack has been compiled for use by students in **AMIS 4510: Fraud Examination (Izzo)**. It contains the following e-cases:

- Gross Profit
- 99 Problems
- The \$53 Million Question
- Going South
- White Collar Crime Comics: How Fraud Begins

If you have any questions of problems, please contact us at support@heliosdigital.com.

Price: \$30.00

Quantity:

Buy Now

[Return to Catalogue](#)

All issues or questions
eCase should be

related to this
directed to

support@heliosdigital.com.