



**AMIS 4510
Fraud Examination
Fall 2025**

Instructor

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Office hours: by appointment only

Class Meeting Schedule

Schoenbaum Hall 315: Monday / Wednesday: 3:55 – 5:15 PM (Section 2857)

Course Material

Textbook - Recommended

- “Fraud Examination” by Albrecht, Albrecht, Albrecht, Zimbelman, 7th Edition, Cengage Learning, Copyright 2025
 - ISBN-13: 9780357721759 [Paperback] / ISBN-13: 9780357721858 [Ebook]
 - **Available through Carmen Books. Each student will be automatically charged for the e-textbook.**

Helios Digital E-Case Course Pack – Required

- The purchase of the e-case course pack from Helios Digital is required. The course pack contains four cases, each of which includes a reading and a short quiz.
- **Student Purchasing Information:**

Carmen Books Explained

- Students who enroll in the course are automatically included and charged for their materials. Students have the option to opt out before and until the second Friday of any class session. If they opt-out or drop the class before that date, they are issued a full refund.
- Students should automatically receive an email with additional details, **including opt out information**.

Prerequisites: Students to have completed AMIS 3201 and 3600.

Course Description:

Fraud is prevalent, with organizations and individuals alike facing threats. This course introduces students to the fundamental concepts of fraud and misappropriation of assets. Students will develop an understanding of fraud detection, prevention, and investigation. Students will be exposed to essential tools, knowledge, and skills to identify fraudulent activities, assess risk, and implement strategies to minimize fraud.

Learning Course Outcomes:

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

- Introduction to fraud
- Nature of fraud
- Who commits
- Fraud triangle
- Fraud prevention
- Fraud detection
- Fraud investigation
- Fraud symptoms
- Occupational fraud
- Sarbanes Oxley, Foreign Corrupt Practices Act, auditor responsibility, forensic accounting
- Internal controls and governance
- Other types of frauds – tax, bankruptcy, consumer, cyber

GOAL – make this a useful course for your career. Learn the language of fraud.

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 class discussion and assignments (in-class and homework). I will use Carmen Canvas to organize the class.

I will post class slides, review questions, assignments, assignment answers, etc. to the modules and files sections of Carmen.

This is a 3 credit-hour course. Students should expect an average of 3 hours per week on direct instruction as well as 6 hours of preparation (readings, assignments, review question, study....).

Grading and Evaluation:

Throughout the semester, scores will be available on Canvas. Grades will be based on total points earned in the course as shown below:

	Points	Percent
Quizzes - four	310	69%
Team assignment	60	13%
Assignments	40	9%
Participation / professionalism	40	9%
	450	100%

Quizzes: Each quiz will be given in the classroom and delivered through Canvas. Quizzes will be objective and subjective in nature. **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:

- There will be short readings and cases assigned through Helios Digital Learning (digital learning website). Helios assignments will include a short quiz and writing assignment.
- Other assignments may include readings, analyses and writings.
- Includes in-class assignments.
- Assignments are typically 3-5 points per assignment.

Team 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 and Professionalism:

- Students will earn points for attending class and acting professionally. Students that participate and add to the classroom discussion may earn additional points. Students that are chronically absent will have points deducted.
- **Students may miss three classes before points are deducted.** I recommend that students contact me for planned absences with an appropriate reason.

Grade Scale

Throughout the semester, scores will be available on Canvas. I plan to use the following scale. I may curve or adjust the scale as appropriate, based on my professional judgement.

Grade	Points	Grade %
A	4.0	93%
A-	3.7	90%
B+	3.3	87%
B	3.0	83%

B-	2.7	80%
C+	2.4	77%
C	2.0	73%
C-	1.7	70%
D+

The overall class GPA will reflect my assessment of the degree to which the class has mastered the material. In keeping with Fisher College policy, I strive to have the average GPA for the course in the following range: ***UG Business Electives and Capstone Classes* 3.2 – 3.6**

Testing Policy:

Missed quizzes will be recorded as a “0”. As noted above, quizzes can be made-up due to emergency situations with proper documentation. Each decision of potentially allowing a make-up exam is made by the instructor on a case-by-case basis. Contact the instructor as soon as you know of a potential problem or conflict with an exam date.

Attendance / Participation Expectations:

Any student who fails to attend class without giving prior notification to the instructor will be dis-enrolled after the third instructional day of the term, the first Friday of the term, or the second scheduled class meeting of the course, whichever occurs first. Additional requirements for attendance are outlined in the grading policy. **I do take attendance and will deduct points for excessive absences.**

Course-specific Copyright Policy:

Material provided by the instructor may not be re-posted anywhere without the explicit permission of instructors. See University Copyright Policy. The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course.

Additional University Policies and Resources

Students can find a list of university policies and resources at go.osu.edu/UPolicies, but here are a few important ones.

Academic Misconduct

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 and this syllabus may constitute Academic 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.

Artificial Intelligence and Academic Integrity

There has been a significant increase in the popularity and availability of a variety of generative artificial intelligence (AI) tools, including ChatGPT, Sudowrite and others. These tools will help shape the future of work, research and technology but when used in the wrong way, they can stand in conflict with academic integrity at Ohio State.

All students have important obligations under the [Code of Student Conduct](#) to complete all academic and scholarly activities with fairness and honesty. Our professional students also have the responsibility to uphold the professional and ethical standards found in their respective academic honor codes. Specifically, students are not to use unauthorized assistance in the laboratory, on field work, in scholarship or on a course assignment unless such assistance has been authorized specifically by the course instructor. In addition, students are not to submit their work without acknowledging any word-for-word use and/or paraphrasing of writing, ideas or other work that is not your own. These requirements apply to all students undergraduate, graduate, and professional.

To maintain a culture of integrity and respect, these generative AI tools should not be used in the completion of course assignments unless an instructor for a given course specifically authorizes their use. Some instructors may approve of using generative AI tools in the academic setting for specific goals. However, these tools should be used only with the explicit and clear permission of each individual instructor, and then only in the ways allowed by the instructor.

[RESOURCES FROM THE DRAKE INSTITUTE FOR TEACHING AND LEARNING](#)

[RESOURCES FROM THE TEACHING AND LEARNING RESOURCE CENTER
COMMITTEE ON ACADEMIC MISCONDUCT \(COAM\)](#)

Counseling and Consultation Services / Mental Health Statement

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing.

If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting ccs.osu.edu or calling 614-292-5766. CCS is located on the 4th floor of the Younkin Success Center and 10th floor of Lincoln Tower. You can reach an on-call counselor when CCS is closed at 614-292-5766 and 24-hour emergency help is also available through the 24/7 by dialing 988 to reach the Suicide and Crisis Lifeline.

Creating an Environment Free from Harassment, Discrimination, and Sexual Misconduct

The Ohio State University is committed to building and maintaining a community to reflect diversity and to improve opportunities for all. All Buckeyes have the right to be free from harassment, discrimination, and sexual misconduct. Ohio State does not discriminate on the basis of age, ancestry, color, disability, ethnicity, gender, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, pregnancy (childbirth, false pregnancy, termination of pregnancy, or recovery therefrom), race, religion, sex, sexual orientation, or protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment. Members of the university community also have the right to be free from all forms of sexual misconduct: sexual harassment, sexual assault, relationship violence, stalking, and sexual exploitation.

To report harassment, discrimination, sexual misconduct, or retaliation and/or seek confidential and non-confidential resources and supportive measures, contact the Office of Institutional Equity:

Online reporting form at equity.osu.edu,
Call 614-247-5838 or TTY 614-688-8605,
Or Email equity@osu.edu

Disability Statement (with Accommodations for Illness)

The university strives to maintain a healthy and accessible environment to support student learning in and out of the classroom. 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.

If you are ill and need to miss class, including if you are staying home and away from others while experiencing symptoms of viral infection or fever, please let me know immediately. In cases where illness interacts with an underlying medical condition, please consult with Student Life Disability Services to request reasonable accommodations. You can connect with them at slds@osu.edu; 614-292-3307; or slds.osu.edu.

Grievances and Solving Problems

A student who encounters a problem related to his/her educational program has a variety of avenues available to seek resolution. (Note: the procedures for grade grievances are explicitly covered in the faculty rules) Typically, a student is advised to resolve any dispute, disagreement, or grievance as directly as possible, engaging with the person or persons most closely involved. The faculty and staff of the departments and colleges are available to work with students in this regard. If this step does not produce acceptable results, the student should follow a logical stepwise progression to address the academic concerns.

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, college dean or associate dean, and to the provost, in that order. Specific procedures are outlined in Faculty Rule 3335-8-23. Grievances against graduate, research, and teaching assistants should be submitted first to the supervising instructor, then to the chairperson of the assistant's department.

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Weather / Short-Term Closing

Although Ohio State strives to remain open to ensure continuity of services to students and the public, extreme conditions can warrant the usage of the university's Weather or Other Short-Term Closing Policy.

Should in-person classes be canceled, we will meet virtually via CarmenZoom during our regularly scheduled time. I will share any updates via [Carmen Canvas, email or other mode of communication].

Expectations:

- Use of computers and cell phones during class is restricted to appropriate class usage – note taking, slides, assignments **(no internet browsing)**.
- I will communicate with the class mainly through e-mail or Canvas announcements.
- E-mail is the best way to communicate with me. If necessary, call me on my cell phone.
- Attend class, review your notes, and complete the review questions.
- Ask questions and participate. Class is more enjoyable when students participate.
- **Course syllabus may change at my discretion to optimize**

AMIS 4510 FRAUD EXAMINATION - DRAFT SCHEDULE [AU 2025]

Week	Class	Date	Reading	Topic	Assignment Due
1	1	8/27	CH 1	Understanding fraud	
2		9/1	LABOR DAY NO CLASS		
	2	9/3	CH 2	Who commits fraud	Report of the nations
3	3	9/8	CH 3	Fighting fraud	White collar crime [Helios]
	4	9/10	CH 4	Preventing fraud	
4	5	9/15	CH 5	Recognizing symptoms of fraud	99 Problems [Helios]
	6	9/17		Review and Catchup	
5	7	9/22	QUIZ 1	Covers chapters 1-5	
	8	9/24	CH 6	Data driven fraud detection	
6	9	9/29		Financial statement analysis	Financial statement analysis [In Class]
	10	10/1	CH 11	Financial statement fraud	Whistle While You Work [Helios]
7	11	10/6	CH 12	Revenue & Inventory FS Fraud	
	12	10/8	CH 13	Liability, Asset and Disclosure Fraud	Going South [Helios]
8	13	10/13		Review and Catchup	
	14	10/15	QUIZ 2	Covers chapters 6, 11-13	
9	15	10/20	CH 14	Fraud against the organization	
	16	10/22		Auditor responsibility / SOX / FCPA	Wells Fargo
10	17	10/27	CH 7	Investigating theft / presentations	My special fraud [team assignment]
	18	10/30	CH 8	Investigating theft / presentations	
11	19	11/3	Ch 9	Investigating concealment / presentations	TBD
	20	11/5	Ch 9	Investigating conversion / presentations	
12	21	11/10		Review	
	22	11/12	QUIZ 3		
13	23	11/17		Forensic Analysis	Forensic analysis [In Class]
	2	11/19	15	Consumer fraud	
14		11/24		No class -- take home assignment	
		11/26		No class Thanksgiving Holiday	
15	25	12/1	16	Bankruptcy, Divorce and Tax Fraud	
	26	12/3	17	Cyber fraud	
16	27	12/8		Review	
	28	12/10	FINAL QUIZ: Covers Chapters 15-17, forensics		