

ACCTMIS 4510
Fraud Examination
Spring 2022



Instructor:

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Teaching Assistant:

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Class Meeting Schedule:

Monday/Wednesday/Friday: 9:10-10:05am, Schoenbaum 305

Course Materials / Software:

Required: Wells, 4th edition, Principles of Fraud Examination, ISBN 978-1-118-80323-3.
University bookstore purchase link: <https://tinyurl.com/W21-ACCTMIS-4510-4720>
You can also purchase electronic access to this textbook through the publisher.

Required: ACCTMIS 4510: Fraud Examination eCase Course Pack, Helios Digital Learning.
Purchase instructions on last page of syllabus. (Cost is \$51.15)

Course Description:

This course will cover all major methods employees use to commit occupational fraud involving the misappropriation of assets. Students will learn about the various factors that motivate individuals to commit such frauds, recognize weaknesses in business processes and control systems that make companies vulnerable to fraud and learn about fraud prevention and detection procedures. Students will also learn how allegations of fraud should be investigated and resolved.

Prerequisite:

AMIS 3600

Course Learning Outcomes:

By the end of this course, students should successfully be able to:

- Recognize how occupational fraud is committed
- Recognize risk factors for occupational fraud occurring
- Be able to identify methods that can be used to deter occupational fraud
- Be able to identify methods that can be used to prevent occupational fraud
- Understand how allegations of occupational fraud should be investigated

How This Course Works:

Credit hours and work expectations: This is a **3-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 (instructor content and Carmen activities, for example) in addition to 6 hours of homework (reading and assignment preparation, for example).

Attendance and participation requirements: Students will need to join a live Zoom meeting on **Monday, January 10, 2022, at 10:15 am**. In this session, we will discuss course expectations and deliverables. All remaining class sessions will be conducted in-person. We generally will not meet on Fridays, but the instructor reserves the right to hold class on Fridays as needed.

AMIS 4510 will be conducted using class lectures/discussions and case studies. Lecture time is intended to help you focus on the details and technicalities needed to do well on the quizzes and exam. You are encouraged to ask questions and be actively involved in class discussions. In order to utilize our time together most effectively, it is imperative that you do the assigned reading **BEFORE** the assigned class meeting. You are responsible for everything said in class (in addition to the required reading). If you miss class, be sure to get the notes from a classmate. Regular class attendance will also improve your chances of meeting the course objectives, doing well on exams, and being a useful and productive member of society.

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

Required Technology skills specific to this course

- [CarmenZoom virtual meetings](#)

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: a mobile device (smartphone or tablet) or landline to use for BuckeyePass authentication

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.

Grading and Evaluation:

Graded assignments may come in two forms, and students should note the expectations for each in the descriptions of our class assignments below.

- **Independent Work (↑):** Strictly non-collaborative, original-individual work. You may discuss this assignment only with your instructor. Discussions with other individuals, either in person or electronically, are strictly prohibited.
- **Collaboration Required (↑↑):** An explicit expectation for collaboration among students either in-class or outside (i.e. group work).
- **Optional-Collaboration (↑↑,💬):** Students are permitted, but not required, to discuss the assignment or ideas with each other. However, all submitted work must be one's original and individual creation.

Assignment Name	Points / Weight	Assignment Type
Quizzes	40 points	↑
Cases	60 points	↑, 💬
Presentations	20 points	↑↑
Exam 1	15 points	↑
Exam 2	15 points	↑
Exam 3	20 points	↑
TOTAL COURSE POINTS	125 points	

THERE WILL BE NO EXTRA CREDIT WORK.

Course Assignments:

- **Quizzes ↑:** You will complete eight chapter quizzes on Carmen by the dates and times indicated on the assignment schedule. The deadline is **10:05am EST** on the date listed on the schedule. The quizzes will be available at 9:10am EST on the scheduled date. The quizzes are timed and may consist of multiple choice, true/false, and/or essay questions. The quizzes will test the application of knowledge acquired from class lectures, related reading assignments, and case assignments from assigned chapter(s)/topic(s). The allotted time for the quizzes will be set in a way that will allow minimal time for consulting the textbook or the notes, so you should study for these as you would for an exam. It is expected that not everyone will be able to finish the quizzes. The quizzes must be completed individually, without any external help or communication.

You may drop your lowest quiz score; this is designed to compensate for one missed quiz during the semester FOR ANY REASON. If you miss a second quiz your score on that quiz will be zero. There will be no exceptions to this policy.

- **Cases ↑, 💬:** You will be assigned 6 cases during the semester. These cases will involve watching a video (and in one instance, a documentary) and completing supplemental readings. The videos are between 15 and 35 minutes long, and the movie is one hour and 10 minutes in length. The graded components of each case will include: an end of case assessment (quiz) and an individual written assignment. Details for each case assignment will be provided to you on the dates listed on the class schedule. You should plan to view the case and complete the case assessment on (or before) the assigned date. You will *have at least one week from the date the case was assigned to complete the individual written component of the assignment.*

Course Assignments (continued):

- **Group Presentations** 🗨️: Fraud is prevalent in organizations and is constantly in the news. Students are encouraged (and required) to investigate and follow the news related to fraud. To help you become aware of how prevalent fraud is, you will find and share several news articles that you have read with the class on the designated presentation days. Working in **groups of 2 or 3 (depending on class size)**, you will be assigned **two or three** presentation days and what fraud types to discuss. For your assigned topics, you will be required to find and report on a minimum of 3 news articles involving your assigned fraud topics.

Please e-mail a list of your group members to me no later than 12pm on **Sunday, January 23rd**. If you do not have a group or do not have a group of 3, please let me know so I can pair you before Monday's class. If you do not submit a list of your group members prior to Sunday, I will assign you to a group for the semester. A presentation schedule and additional information about this assignment will be handed out in class on **Wednesday, January 19th**. There will be no make-up presentation opportunities provided.

- **Exams** 📅: You will take three in-class exams on the dates indicated on the assignment schedule. The exams may consist of multiple choice, short-answer, and/or essay questions. The exams will test the application of knowledge acquired from class lectures, reading assignments, and cases. The exam will start at 9:10am EST.

If you miss the exam for a university-excused absence (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence. Any other arrangements for alternate exam dates/times **must be approved by me in advance, in writing in order to** be considered an excused "absence." Unexcused absences from exams will result in a grade of zero. You will not be permitted to take the exam early for any reason.

Grading Scale:

Your final grade in this course will be determined by the total points you earn and will be determined based upon a student's relative performance to his or her peer group and without regard to the percentage of total points earned. Any student who fails to complete any assignment for unexcused reasons may receive a final grade of "E," regardless of the student's performance on other graded materials.

Course Engagement:

Continuous engagement with this course is essential to learning the material. Students are expected to attend class and engage with assignments and discussion prompts for every scheduled meeting, participating at least once per week for courses with fully remote participation. Students who need to miss class or who are not able to participate due to illness (COVID-19 or other illnesses), exposure to COVID-19, care for family members exposed to COVID-19 or other reasons are expected to contact the instructor as soon as possible to arrange for accommodation. Students in special situations or those requiring specific, long-term or other accommodation should seek support from appropriate university offices including but not limited to: [Student Advocacy](#), [Student Life Disability Services](#) and the [Office of Institutional Equity](#).

Makeup Policy:

Makeup assignments and quizzes will generally not be given in this course. You may drop your lowest quiz score, which is designed to compensate for a missed quiz due to any unforeseen circumstance or emergency. Refer to the “Course Engagement” section of this syllabus for information on the policy for requesting accommodations due to COVID-19 and other illnesses.

Late Assignment Submissions:

Late submissions will generally not be accepted. Refer to the “Course Engagement” section of this syllabus for information on the policy for requesting accommodations due to COVID-19 and other illnesses. You can refer to the course syllabus and Carmen for due dates.

Instructor Feedback and Response Expectations:

I am providing the following list to give you an idea of my intended availability throughout the course. (Remember that you can call **614-688-HELP** at any time if you have a technical problem.)

- **Grading and feedback:** Quiz scores will generally be available by the Monday due date. The discussion board will be monitored weekly. Cases will be graded and feedback will be provided to you **within a week of the due date**. The final exam will be graded and your exam (and course) grade will be finalized before the university grade deadline for graduating seniors.
- **Email:** I will generally reply to emails within **24 hours (and often sooner)**. **I will not reply to emails on Saturdays.**

Academic Integrity:

SPECIFIC POLICIES FOR ACCTMIS 4510

- **Quizzes/Final Exam:** You must complete the quizzes and final exam yourself, without any external help or communication.
- **Cases:** You may complete these assignments with a partner, without any other external help or communication.
- **Collaboration:** The discussion boards provide opportunities to engage with your classmates and instructor. I will monitor these boards and provide occasional insight on article you find and observations that you make. If you have questions about course material, I encourage you to schedule a Zoom call with me.

RESTRICTED AND PERMITTED COURSE MATERIALS

Use of inappropriate study materials, including previously prepared solutions and copies of (or files containing) homework, project, and/or quiz questions used during previous terms or not provided by the instructor compromises the concept of equal opportunity for all students and therefore are prohibited. You may use materials that generally are available to all students provided that they maintain the spirit of the learning objectives.

Materials distributed to students via Carmen or in class may be used only by students enrolled in ACCTMIS 4510 this semester. You may not distribute any of these materials to any others at any time or be subject to disciplinary actions.

Academic Integrity (continued):

UNIVERSITY POLICIES

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.

Other sources of information on academic misconduct (integrity) to which you can refer include:

- The Committee on Academic Misconduct web pages ([COAM Home](#))
- *Ten Suggestions for Preserving Academic Integrity* ([Ten Suggestions](#))
- *Eight Cardinal Rules of Academic Integrity* (www.northwestern.edu/uacc/8cards.htm)

Safety and Health Requirements:

All teaching staff and students are required to comply with and stay up to date on all [University safety and health guidance](#), which includes wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

Disability Services:

The university strives to make all learning experiences as accessible as possible. In light of the current pandemic, students seeking to request COVID-related accommodations may do so through the university's [request process](#), managed by Student Life Disability Services. 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.

Accessibility of Course Technology:

This online course requires use of Carmen (Ohio State's learning management system) and other online communication and multimedia tools. If you need additional services to use these technologies, please request accommodations with your instructor.

- [Carmen \(Canvas\) accessibility](#)
- Streaming audio and video
- Synchronous course tools

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.

Copyright:

© 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. Copyright law must be considered before copying, retaining, or disseminating materials outside of the course.

Statement on Title IX:

Title IX makes it clear that violence and harassment based on sex and gender are Civil Rights offenses subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories (e.g., race). If you or someone you know has been sexually harassed or assaulted, you may find the appropriate resources at <http://titleix.osu.edu> or by contacting the Ohio State Title IX Coordinator, Kellie Brennan, at titleix@osu.edu

Your Mental Health:

A recent American College Health Survey found stress, sleep problems, anxiety, depression, interpersonal concerns, death of a significant other, and alcohol use among the top ten health impediments to academic performance. Students experiencing personal problems or situational crises during the quarter are encouraged to contact Ohio State University Counseling and Consultation Service (614-292-5766; www.ccs.osu.edu) for assistance, support and advocacy. This service is free and confidential.

Course Schedule:

The following schedule is subject to change; changes will be announced in class and posted on Carmen. Items listed in the assignment column of this schedule are action items necessary to prepare for class on the corresponding day.

<i>Date(s)</i>	<i>Chapter/Topic</i>	<i>Assignment</i>
1/10	Course Introduction (class session conducted via Zoom)	
1/12	Ch 1, Introduction to Fraud Examination	Read Chapter 1
1/14	<i>NO CLASS</i> <i>Case 1 Available – 99 Problems: One CPA’s Story</i>	Case 1 Quiz Due
1/17	<i>MARTIN LUTHER KING JR. DAY – UNIVERSITY CLOSED</i>	
1/19	Ch 15, Conducting Investigations and Writing Reports Ch 16, Interviewing Witnesses	Read Chapters 15 & 16
1/21	<i>NO CLASS</i>	Quiz 1 Due (Chapters 1, 15, & 16) Case 1 Paper Due
1/24	Ch 2, Skimming	Read Chapter 2
1/26	Ch 3, Cash Larceny	Read Chapter 3
1/28	<i>NO CLASS</i>	Quiz 2 Due (Chapters 2 & 3)
1/31		Presentations (Chapters 2 & 3)
2/2	Ch 4, Billing Schemes Ch 5, Check Tampering	Read Chapters 4 & 5
2/4	<i>NO CLASS</i> <i>Case 2 Available – Gross Profit: Embezzlement at the American Cancer Society of Ohio</i>	Quiz 3 Due (Chapters 4 & 5) Case 2 Quiz Due
2/7		Presentations (Chapters 4 & 5)
2/9	EXAM 1	
2/11	<i>NO CLASS</i>	Case 2 Paper Due
2/14	Ch 6, Payroll Schemes Ch 7, Expense Reimbursement Schemes	Read Chapters 6 & 7
2/16	Exam 1 Review	
2/18	<i>NO CLASS</i> <i>Case 3 Available – The Unusual Suspect: Understanding Employee Embezzlement</i>	Quiz 4 Due (Chapters 6 & 7) Case 3 Quiz Due

Course Schedule (continued):

<i>Date(s)</i>	<i>Chapter/Topic</i>	<i>Assignment</i>
2/21		Presentations (Chapters 6 & 7)
2/23	Ch 8, Register Disbursement Schemes Ch 9, Non-Cash Assets	Read Chapters 8 & 9
2/25	<i>NO CLASS</i>	Quiz 5 Due (Chapters 8 & 9) Case 3 Paper Due
2/28		Presentations (Chapters 8 & 9)
3/2	EXAM 2	
3/4	<i>NO CLASS</i> Case 4 Available - <i>All the Queen's Horses</i>	Case 4 Quiz Due
3/7	Ch 10, Corruption	Read Chapter 10
3/9	Exam Review	
3/11	<i>NO CLASS</i>	Case 4 Paper Due
3/14 – 3/18	<i>SPRING BREAK</i>	
3/21	Ch 13, External Fraud Schemes	Read Chapter 13
3/23		Presentations (Chapter 10)
3/25	<i>NO CLASS</i> Case 5 Available - <i>Gameday: A Whistle-blower's Story of the UNC Academic Fraud Case</i>	Quiz 6 Due (Chapters 10 & 13) Case 5 Quiz Due
3/28		Presentations (Chapter 13)
3/30	<i>NO CLASS</i>	
4/1	<i>NO CLASS</i>	Case 5 Paper Due
4/4	Ch 11, Accounting Principles and Fraud	Read Chapter 11
4/6	Ch 12, Financial Statement Fraud Schemes	Read Chapter 12
4/8	<i>NO CLASS</i>	Quiz 7 Due (Chapters 11 & 12)
4/11		Presentations (Chapters 11 & 12)
4/13		Presentations (Chapters 11 & 12)
4/15	<i>NO CLASS</i> Case 6 Available - <i>Going South: Lessons Learned from the HealthSouth Fraud</i>	Case 6 Quiz Due

Course Schedule (continued):

<i>Date(s)</i>	<i>Chapter/Topic</i>	<i>Assignment</i>
4/18	Ch 14, Fraud Risk Assessment	Read Chapter 14
4/20	Ch 17, Occupational Fraud & Abuse: The Big Picture	Read Chapter 17
4/22	<i>NO CLASS</i>	Quiz 8 Due (Chapters 14 & 17) Case 6 Paper Due
4/25	FINAL EXAM	

ACCTMIS 4510 CoursePack

Student Purchasing Information (Lewis)

1. Go to: <https://store.heliosdigital.com/product?catalog=cpacks-acct4510-lewis>
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/> and login using the username and password you created to purchase the e-case.

Note: If you have any problems with the product link above, you may navigate to the product by going to <http://store.heliosdigital.com> and clicking on the **Video Enhanced E-cases/E-books** link located in the navigation menu on the right. Scroll down the page to the Boston University icon. All issues or questions related to this e-case should be directed to support@heliosdigital.com.

ACCTMIS 4510: FRAUD EXAMINATION (LEWIS)

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THE OHIO STATE UNIVERSITY

ACCTMIS 4510: Fraud Examination (Prof. Lewis)

This CoursePack has been compiled for use by students in **ACCTMIS 4510: Fraud Examination** with **Professor Lewis**. It contains the following eCases:

-- 99 Problems

-- Going South

-- The Unusual Suspect

-- Gross Profit

-- Gameday

-- All the Queen's Horses

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