

Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.

COURSE SYLLABUS

ACCT 654

FRAUD EXAMINATION

COURSE DESCRIPTION

This course provides an overview of the field of fraud examination, and discusses potential techniques to prevent fraud.

RATIONALE

This course provides an overview of the field of fraud examination and discusses techniques to detect and prevent fraud. Accountants who practice in both public and private sectors have a fiduciary responsibility to ensure the accuracy of organizations' financial statements. One of the most important goals of an accountant is maintaining the public's trust in the accuracy of those financial statements. Recognizing the "red flags" of fraudulent activities and implementing fraud prevention and detection measures are crucial to the accomplishment of this goal.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Computer with basic audio and video equipment
- B. Internet access (broadband recommended)
- C. Microsoft Word

IV. MEASURABLE LEARNING OUTCOMES

Upon successful completion of this course, the student will be able to:

- A. Describe the difference between forensic accounting, fraud examination, and auditing and identify the skills expected for each.
- B. Explain the sources of U.S. law and how they relate to investigations.
- C. Describe how to evaluate and obtain assurance for information security/internal controls.
- D. Indicate the different ways in which occupational fraud is detected and how detection relates to enterprise risk management.

- E. Outline the fraud investigation process using the fraud theory approach.
- F. Define the four types of evidence related to an investigation.
- G. Describe the verbal and nonverbal cues of interviewed subjects and the hidden meanings they can convey.
- H. Describe the various structures of interview questions and the reasons these structures are used or avoided.
- I. Explain the legal standards for expert testimony to be admitted into court.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

- A. Textbook readings and lecture presentations
- B. Course Requirements Checklist

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

- C. Discussion Board Forums (5)

Discussion boards are collaborative learning experiences. Therefore, the student will participate in 5 Discussion Board Forums, each spanning across 2 modules/weeks. In the first module/week, the student will post a thread directly addressing the forum prompt in 500–800 words. The thread must also be copied and pasted in a SafeAssign link, which will check the level of originality in the thread. In the following module/week, the student will post a meaningful reply of 275–400 words to the thread of at least 1 classmate. The student must reference at least 3 credible, peer-reviewed sources for each thread and at least 1 additional, credible, peer-reviewed source for each reply. In addition, each thread must integrate at least 1 biblical principle. All sources must be referenced in current APA style.

- D. Individual Learning Project

The focus of the project will be on fraud examination. This project will be completed in 2 steps:

Proposal

The student will write a proposal that he/she will expand upon for the final paper. The Proposal must be 1½–3 pages and include at least 2 credible, peer-reviewed sources properly cited and referenced in addition to the course textbooks and the Bible. The Proposal must be in current APA format.

Paper

The research paper must be 8–10 pages (in addition to the title page, abstract, references, and exhibits) and formatted according to current APA guidelines. The reference list must include at least 8 sources in addition to the course textbooks and the Bible.

F. Exams (2)

The student will complete 2 exams based on the Hopwood textbook and other materials required in this course. Each exam is open-book/open-notes and contains 25 multiple-choice and true/false questions. The student will have a time limit of 1 hour and 15 minutes to complete each exam.

VI. COURSE GRADING AND POLICIES

A. Points

Course Requirements Checklist		10
Discussion Board Forums		
Threads (5 at 75 pts ea)		375
Replies (5 at 25 pts ea)		125
Individual Learning Project		
Proposal		50
Paper		250
Exam 1	(Modules/Weeks 1–4)	100
Exam 2	(Modules/Weeks 5–8)	100
	Total	1010

B. Scale

A = 940–1010 A- = 920–939 B+ = 900–919 B = 860–899 B- = 840–859
 C+ = 820–839 C = 780–819 C- = 760–779 F = 0–759

C. Quizzes/Tests/Exams

For timed quizzes/tests/exams, the student is required to complete the quiz/test/exam within the assigned time. For the student who exceeds this time limit, a penalty of 1 point will be deducted for each minute, or part thereof, he/she exceeds the assigned time limit.

D. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

COURSE SCHEDULE

ACCT 654

Textbook: LUC: Hopwood et al., *Fraud Examination* (2017).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Hopwood et al.: chs. 1–2 1 presentation 3 websites	Course Requirements Checklist Class Introductions DB Forum 1 Thread	10 0 75
2	Hopwood et al.: chs. 3–4 2 presentations	DB Forum 1 Reply DB Forum 2 Thread	25 75
3	Hopwood et al.: chs. 5–6 1 presentation	DB Forum 2 Reply DB Forum 3 Thread Individual Learning Project Proposal	25 75 50
4	Hopwood et al.: ch. 7 Review Previous Readings 1 presentation	DB Forum 3 Reply Exam 1	25 100
5	Hopwood et al.: ch. 8 5 presentations	DB Forum 4 Thread	75
6	Hopwood et al.: ch. 9 1 presentation	DB Forum 4 Reply DB Forum 5 Thread	25 75
7	Hopwood et al.: ch. 10 1 presentation	DB Forum 5 Reply Individual Learning Project Paper	25 250
8	Review Previous Readings	Exam 2	100
TOTAL			1010

LUC = Liberty University Custom

DB = Discussion Board

NOTE: Module/Week 1 begins on Monday and ends at 11:59 p.m. (ET) on Friday.

Modules/Weeks 2–8 begin on Saturday and end at 11:59 p.m. (ET) on Friday.