

BOROUGH OF MANHATTAN COMMUNITY COLLEGE
The City University of New York
Accounting Department

Forensic Accounting & Fraud Analysis
ACC 370
3CR. 4HR.

Prof: _____
Office: _____
Phone: _____
Email: _____

Course Description:

The course is an Introduction to Forensic Accounting and Fraud Analysis. Topics include the nature of fraud, fraud prevention, fraud detection, financial statement fraud, revenue and inventory fraud, liability and asset fraud, inadequate disclosure fraud and fraud in E-commerce.

	Course Student Learning Outcomes (Students will be able to...)	Measurements (means of assessment for student learning outcomes listed in first column)
1	Describe the nature of fraud. Analyze why people commit fraud.	Homework (questions, exercises and problems). Quizzes and test questions.
2	Describe methods for fighting and preventing fraud.	Homework (questions, exercises and problems). Quizzes and test questions.
3	Identify the symptoms of fraud.	Homework (questions, exercises and problems). Quizzes and test questions.
4	Identify and analyze financial statement fraud.	Homework (questions, exercises and problems). Quizzes and test questions.
5	Identify and describe revenue and inventory fraud.	Homework (questions, exercises and problems). Quizzes and test questions.
6	Demonstrate an understanding of inadequate disclosure fraud.	Homework (questions, exercises and problems). Quizzes and test questions.
7	Discuss the problem of fraud in E-commerce	Homework (questions, exercises and problems). Quizzes and test questions.

Below are the college's general education learning goals that will be covered and assessed in this course.

	General Education Learning Outcomes	Measurements (means of assessment for general education goals listed in first column)
1	Communication Skills- Students will be able to write, read, listen and speak critically and effectively.	Note taking, quizzes and test questions.
2	Quantitative Reasoning- Students will be able to use quantitative skills and the concepts and methods of mathematics to solve problems.	Homework questions, exercises and problems. Quizzes and test questions.
3	Information & Technology Literacy- Students will be able to collect, evaluate and interpret information and effectively use information technologies.	Students are encouraged to access the web based learning platforms that accompany the text book.
4	Values- Students will be able to make informed choices based on an understanding of personal values, human diversity, multicultural awareness and social responsibility.	Cases focusing on ethical dilemmas are included in the syllabus.

Required Textbook

Fraud Examination: Albrecht, Albrecht, Albrecht, Zimbelman, 4th ed. Cengage

Conduct of the Course

Adequate preparation for each class is required for success. Students should read each chapter before it is covered with all other reading assignments completed prior to class. Students should work through exercises and problems covered in class. Students are encouraged to ask questions on any material not clear to them. In case of absence, students are responsible for material covered. Announced examinations will be conducted periodically and quizzes may be given at any time without notice.

Grading:

The final grade for the course will be determined as follows:

Exams and Quizzes	XX%
Final Exam	<u>XX%</u>
	<u>100%</u>

* See Instructor for values of the above. Make up exams are at the discretion of the professor. Excessive absences will result in a WU grade.

Class Participation

Participation in the academic activity of each course is a significant component of the learning process and plays a major role in determining overall student academic achievement. Academic activities may include, but are not limited to, attending class, submitting assignments, engaging in in-class or online activities, taking exams, and/or participating in group work. Each instructor has the right to establish their own class participation policy, and it is each student's responsibility to be familiar with and follow the participation policies for each course.

BMCC is committed to the health and well-being of all students. It is common for everyone to seek assistance at some point in their life, and there are free and confidential services on campus that can help.

Single Stop www.bmcc.cuny.edu/singlestop, room S230, 212-220-8195. If you are having problems with food or housing insecurity, finances, health insurance or anything else that might get in the way of your studies at BMCC, come by the Single Stop Office for advice and assistance. Assistance is also available through the Office of Student Affairs, S350, 212-220- 8130, studentaffairs@bmcc.cuny.edu.

Counseling Center www.bmcc.cuny.edu/counseling, room S343, 212-220-8140, counselingcenter@bmcc.cuny.edu. Counselors assist students in addressing psychological and adjustment issues (i.e., depression, anxiety, and relationships) and can help with stress, time management and more. Counselors are available for walk-in visits.

Office of Compliance and Diversity <http://www.bmcc.cuny.edu/about-bmcc/compliance-diversity>, www.bmcc.cuny.edu/aac, room S701, 212-220-1236. BMCC is committed to promoting a diverse and inclusive learning environment free of unlawful discrimination/harassment, including sexual harassment, where all students are treated fairly. For information about BMCC's policies and resources, or to request additional assistance in this area, please visit or call the office, or email olevy@bmcc.cuny.edu, or twade@bmcc.cuny.edu. If you need immediate assistance, please contact BMCC Public safety at 212-220-8080.

Office of Accessibility www.bmcc.cuny.edu/accessibility, room N360 (accessible entrance: 77 Harrison Street), 212-220-8180, accessibility@bmcc.cuny.edu. This office collaborates with students who have documented disabilities, to coordinate support services, reasonable accommodations, and programs that enable equal access to education and college life. To request an accommodation due to a documented disability, please visit or call the office.

BMCC Policy on Plagiarism and Academic Integrity Statement

Plagiarism is the presentation of someone else's ideas, words or artistic, scientific, or technical work as one's own creation. Using the idea or work of another is permissible only when the original author is identified. Paraphrasing and summarizing, as well as direct quotations, require citations to the original source. Plagiarism may be intentional or unintentional. Lack of dishonest intent does not necessarily absolve a student of responsibility for plagiarism. Students who are unsure how and when to provide documentation are advised to consult with their instructors. The library has guides designed to help students to appropriately identify a cited work. The full policy can be found on BMCC's Web site, www.bmcc.cuny.edu. For further information on integrity and behavior, please consult the college bulletin (also available online

CUNY policy on cameras for remote classes:

Students who participate in this class with their camera on or use a profile image are agreeing to have their video or image recorded solely for the purpose of creating a record for students enrolled in the class to refer to, including those enrolled students who are unable to attend live. If you are unwilling to consent to have your profile or video image recorded, be sure to keep your camera off and do not use a profile image. Likewise, students who un-mute during class and participate orally are agreeing to have their voices recorded. If you are not willing to consent to have your voice recorded during class, you will need to keep your mute button activated and communicate exclusively using the "chat" feature, which allows students to type questions and comments live.

Course outline is tentative and subject to change. Instructor may substitute alternative exercises and problems

CHAPTER	TOPIC	QUESTIONS, EXERCISES, PROBLEMS
1	The Nature of Fraud	TBA
2	Why People Commit Fraud	TBA
3	Fighting Fraud: An Overview	TBA
4	Preventing Fraud	TBA
5	Recognizing the Symptoms of Fraud	TBA
6	Data-Driven Fraud Detection	TBA
7	Investigating Theft Acts	TBA
8	Investigating Concealment	TBA
9	Conversion Investigation Methods	TBA
10	Inquiry Methods and Fraud Reports	TBA
11	Financial Statement Fraud	TBA
12	Revenue-and Inventory-Related Financial Statement Frauds	TBA
13	Liability, Asset, and Inadequate Disclosure Frauds	TBA
14	Fraud Against Organizations	TBA
15	Consumer Fraud	TBA
16	Bankruptcy, Divorce, and Tax Fraud	TBA
17	Fraud in E-Commerce	TBA
18	Legal Follow-Up	TBA

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