



Course Syllabus

ACCT 552 - Forensic Accounting

The session begins on the 1st day of the enrollment month and ends on the last day of the 6th month.

Instructor Information

Instructor Name: Dr. Tiffany DeLuze

UIU Faculty Email: deluzet@uiu.edu

Course Description

Semester Credits: 3 credits

Catalog Course Description: Designed to sharpen analytical and investigative skills, this course introduces students to forensic accounting. Emphasizing critical thinking, the curriculum covers fraud detection, legal aspects of forensic accounting, and the use of technology in financial investigations, preparing students for roles in legal compliance and corporate investigation.

Prerequisites: None

Course Fee: None

Credit Hour Policy: As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour Definition. As such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

For more information on how specific instructional modes meet this requirement, please see UIU's Policy Guidelines for Instructional Time Expectations: [UIU Policies](#).

Required Textbook

Forensic Accounting and Fraud Examination, Hopwood, 2nd edition, 2012, McGraw-Hill,

Course Outcomes

- Students will be able to develop intellectual curiosity, the ability to spot the unusual, and the tenacity to discover the cause.
- Students will be able to understand financial deception in order to detect it and to develop deterrence measures.
- Students will be able to understand evidence-gathering and investigative procedures.
- Students will be able to examine legal concepts governing expert witness testimony.
- Students will be able to recognize potentially fraudulent situations.

General Education Assessment

Upper Iowa University is committed to ensuring that all undergraduate students participating in its general education program receive a broad education, while gaining essential professional skills across multiple disciplines. The Peacock Professional Experience provides nine learning outcomes, each of which articulates a specific skill students should gain, and are supported by knowledge provided by the courses students choose to take within the guidelines of the program. The outcome assessed in this course is the last outcome listed under Course Outcomes.

Course Requirements and Grading Criteria

Midterm and Final Project

We have covered forensic accounting from all angles during the past few units. In this final project paper, prepare a paper focused on the ever-changing role of the forensic accountant. Things to consider: The influence of technology and the impact of more service-based industry. How has the forensic accounting adapted to the new requirements? Does this profession add value to a firm, or is this profession part of a dying breed? What are the skills and requirements of someone in this role? What does the future hold? This paper should be a minimum of 1,500 words. Ten to fifteen sources are required. APA style should be followed.

Mini-research Assignments

Students will submit responses to case studies during this course. The questions in a case study are considered a place for students to begin their research analysis and stimulate your thoughts about the material. These papers should be 500 – 1,000 words in length.

Assignments

Students will be assigned weekly problems from the end-of-chapter area of the textbook.

Grading Criteria

Criteria	Points Percentage
Final 2	11%
Unit Mini-Research Assignments	30%
Unit Assignments	48%
Midterm 1	11%
Total	100%

Grading Scale

Letter Grade	Percent
A	100%-93%
A- (minus)	92%-90%
B+	89%-87.5%
B	87.4%-82.5%
B- (minus)	82.4%-80%
C+	79%-77.5%
C	77.4%-72.5%
C- (minus)	72.4%-70%
F	Below 69%

Extension Policy

Students will be allowed to request an extension and receive an 'X' (extension grade) at the end of their original six-month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines
AND
- All course units and exams are not completed and submitted OR
- A course withdrawal has not been initiated.

Note: The fee for a self-paced extension is \$99 per course. The request for an extension must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course.

Extension grade details

- When the extension is granted and an "X" grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An 'X' grade posted to the student's official record will be replaced with a final letter grade; however, the extension will remain on the official transcript as a notation.

- If the course is not completed by the end of the extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- If credit is not earned by the end of the extension period, students can re-enroll and repeat the entire course for credit.

Note: Students are not reported as enrolled during the extension period and are not eligible for student loan deferment. No more than one extension will be granted.

Grades and Feedback

Grades will be updated within 72 business hours to ensure students build on prior concepts for each unit.

Turnitin

Turnitin is a tool for both teachers and students to ensure academic integrity by checking the originality of submitted papers to avoid issues of plagiarism and academic dishonesty. Students should be aware that Turnitin scans submitted work and compares it to ALL other sources on file.

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Course Schedule

Unit 1:

Topic: An Introduction to Forensic Accounting and Fraud Examination & the Forensic Accounting Legal Environment

Learning Outcomes:

- Define forensic accounting and fraud examination.
- Describe the difference between forensic accounting and auditing.
- Explain the role of forensic accountants and fraud examiners.
- Explain the sources of U.S. law and basic structure of the U.S. court systems.
- Understand the general issues relating to investigations.
- Describe arrest and pretrial procedures.
- Explain basic criminal trial procedures.

- Describe and contrast and compare various common-law financial crimes.
- Explain various major federal criminal statutes relating to financial crimes.

Reading Assignment(s): Chapters 1 - 2

Unit 1 Deliverables

Assignments

Unit Assignment:

Learning activities

Ch1 #12, 13, 14

Ch2 #33, 48, 51

Add a conclusion of what you found most important in this Unit's textbook and assignments.

Mini-Research Assignment

- What are the skills a forensic accountant must have?

Unit 2:

Topic: Accounting Information Systems (AIS) & the Auditing Environment

Learning Outcomes:

- Explain the meaning of business processes.
- Identify and explain the basic transaction cycles.
- Define and explain business processes.
- Apply internal control principles to business situations.
- Define systems development and discuss major development issues.
- Define auditing.
- Describe the functions and benefits of auditing.

- Explain the function of audit reports and describe the various types of reports.
- Describe the types of evidence-gathering procedures used by auditors.
- Compare and contrast the types of audit tests.
- Explain the role of sampling in the performance of an audit.
- Describe the audit process.
- Explain the responsibilities of auditors and management for the assessment.

Reading Assignment(s): Chapters 3 - 4

Unit 2 Deliverables

Assignments

Unit Assignment

Ch3 #30, 34, 43

Ch4 #28, 35, 43

Add a conclusion of what you found most important in this Unit's textbook and assignment.

Mini-Research Assignment

- Bernie Madoff questions

Unit 3:

Topic: Fraud Prevention and Risk Management & Fraud Detection

Learning Outcomes:

- Define and explain information security deliverables.
- Define the concept of information security management system.
- Define and explain key concepts relating to information security management systems.

- Explain the PDCA methodology and how it is applied to information security deliverables.
- Explain the major international standards that apply to information security.
- Describe how to evaluate and obtain assurance for information security deliverables.
- Apply information security concepts to developing information security management systems.

Reading Assignment(s): Chapters 5 – 6

Unit 3 Deliverables

Assignments

Unit 3 Assignment

Ch 5 #40, 41, 43

Ch 6 #35, 37, 40

Add a conclusion of what you found most important in this Unit's textbook and assignment.

Mini-Research Assignment

Wells Fargo & Co.

Midterm 1

FTX Funding Fraud

See instructions for the research assignment in the uiuLearn classroom.

Unit 4:

Topic: The Fraud Investigation and Engagement Processes & the Evidence Collection Process

Learning Outcomes:

- Outline the fraud investigation process.

- Outline the fraud engagement process.
- Explain the fraud theory approach.
- Explain the four types of evidence.
- Explain the principle of reverse proof.
- Explain the use of a fraud theory and give examples of it.
- Explain the elements of a fraud scheme.

Reading Assignment(s): Chapters 9-10

Unit 4 Deliverables

Assignments

Unit Assignment:

Ch 9 #32, 37, 40

Ch 10 #36, 46, 48

Add a conclusion of what you found most important in this Unit's textbook and assignment.

Mini-Research Assignment

- WM Inc.

Unit 5:

Topic: Physical, Documentary, and Observational Evidence & Interview and Interrogation Methods

Learning Outcomes:

- Define evidence and identify the four types.
- Explain the importance of the care, protection, and organization of documents.
- Describe various sources of evidence that can be used to build a profile of a suspect.
- Discuss analytical procedures that can be used to locate areas of fraud.

- Describe audit techniques that can be useful in gathering evidence.
- Discuss the objectives and limitations of using indirect methods.
- Discuss the reasons for document analysis and identify various analyses that can be used in examining documents.
- Define interviewing.
- Discuss the two main categories of nonverbal behavior and how they can indicate guilt.
- Describe the various methods of persuading subjects to provide information.
- Discuss various reasons for which subjects offer to avoid being interviewed and proper responses to these reasons.

Reading Assignment(s): Chapters 9-10

Unit 5 Deliverables

Assignment

Unit Assignment:

Ch 11 #26, 32, 34

Ch 12 #40, 47, 48

- Add a conclusion of what you found most important in this Unit's textbook and assignment.

Mini-Research Assignment

- Elizabeth Holmes

Unit 6:

Topic: Forensic Science and Computer Forensics & the Fraud Report, Litigation, and the Recovery Process

Learning Outcomes:

- Define forensic science.
- Explain which areas of forensic science are important to forensic accountants.
- Identify the major players in forensic investigations.
- Explain forensic evidence and how it is used to identify suspects and criminals.
- Explain the requirements for expert testimony to be admitted into court.
- Explain the different uses of fraud investigation reports.
- Outline the elements of a fraud investigation report.
- Outline the different options for fraud loss recovery.
- Contrast and compare serving as an expert consultant versus as an expert.

Reading Assignment(s): Chapters 14-15

Unit 6 Deliverables

Assignment

Unit Assignment:

Ch 14 #32, 35, 36

Ch 15 #35, 39, 41

Add a conclusion of what you found most important in this Unit's textbook and assignment.

Mini-Research Assignment

- WorldCom

Final 2

The Enron Scandal

See instructions for the research assignment in the uiuLearn classroom.

Course Expectations

Email

Upper Iowa University employees and students are issued a UIU email account (doej@uiu.edu). University email communications will only be sent to UIU email address. Faculty and staff are not obligated to respond to students using non-UIU email accounts.

Professional Writing and Speaking Guidelines

Communications in class and online should follow the Student Conduct and Discipline, Respect for the University Environment, and Code of Student Responsibility in the [Student Handbook](#). Respect the opinions of others using appropriate language and communications.

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University Policies

Withdrawal (W)

If a student decides to withdraw from a course before the end of an enrollment period, the student's charges, financial aid, tuition assistance, and/or veteran benefits could be affected. All students should consult with the Business Office and Financial Aid Office to understand the financial impact of withdrawing prior to initiating the withdrawal process.

Students who have registered for this course through our partnership are required to follow the withdrawal policy outlined on the partnership website. Please refer to the

partnership site for official withdrawal procedures and deadlines.

Tuition adjustments are independent from academic and financial aid deadlines. Upon receiving a request for withdrawal, using the number of lessons submitted as compared to the total due, a refund of tuition is made according to the following guideline.

On or before the first day of the enrollment period* 100%

After the first lesson through 10% of the enrollment period 90%

After the first 10% through the first 25% of the enrollment period 50%

After the first 25% of the enrollment period 0%

*Enrollment is measured by the number of assignments to be submitted during a six-month period of time, as determined by the University, during which semester credits are earned toward graduation. The refund/repayments shall be calculated using the percentages noted above as determined using the number of assignments completed and the number of assignments yet to be submitted.

For example, if a student submitted 2 of 17 assignments, they completed 11.76% of the class assignments. The student would be refunded 50% of the tuition cost.

For students from Wisconsin, Maryland, Georgia, Oregon, or Arizona, state laws apply. For students enrolled through the cpacredits.com program, no refund is allowed after the first two weeks.

Students who withdraw from a course prior to submitting the first assignment, or who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99.

Course withdrawal may impact financial aid eligibility. A financial aid counselor is available to discuss this decision.

Upper Iowa University is required to use a pro-rata schedule to determine the amount of Title IV aid the student has earned at the time of withdrawal. If financial aid funds have been released to the student because of a credit balance on the student's account at Upper Iowa University, the student may be required to repay

some or all of the amount released to the student. This policy is subject to federal regulations. Contact the Financial Aid Office for details.

Withdrawing from a course in progress may result in significant student account charges. Consult with the Business Office before withdrawing. For more information on financial aid implications, go to [uiu.edu/financial aid](http://uiu.edu/financialaid).

Administrative Withdrawal (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. **At least one complete assignment/unit must be received and verified by the instructor within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.** Students who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99. Non-Attendance (NA): Never attended grades are not applicable to the Self-Paced Degree Program.

Academic Accommodations

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Student Accessibility Services as early in the session as possible. In order to receive accommodations, students are required to disclose their disability to the Director by completing an application for services that can be found on the Student Accessibility Webpage. In addition to the application packet, the student is required to submit supporting documentation. Submit these to the Student Accessibility Services Office either in person or by email/Fax. A brief interview, in-person, by phone or virtually, with the Director will confirm or deny the accommodations requested. The Student Accessibility Services Office will email accommodation letters to the appropriate professor, the student, and the student's advisor. Additionally, students should work cooperatively with their instructors throughout the session to make sure that their accommodations are appropriate and effective.

Upper Iowa University (UIU) provides closed captioning/transcriptions in acknowledgment of the Americans Disability Act, Rehabilitation Act, and various state laws. The information displayed is computer generated and not reviewed

before being published. UIU makes no representations or warranties and expressly disclaims any responsibility or liability with respect to any errors or omissions in, or the accuracy, reliability, timeliness, or completeness of, any information that appears in a closed caption or transcript.

Contact the Director at (563) 425-5949, accessibility@uiu.edu or stop by the office on the 2nd floor of the Student Center, Office of Student Life, Room 229.

Emergency Directives: (Fire, Natural Disaster, Threat on campus, etc.)

In accordance with Upper Iowa University's emergency management plan, any student that requires assistance in the event of an emergency (Fire, natural disaster, threat on campus) is responsible for notifying their instructor of the need for assistance. (Evacuation, and/or indoor safety protocols) This information will be held confidential and only needed in the unlikely event that there is an emergency.