

Southeastern University

Forensic Accounting ACTG 4213—Fall Semester

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**Office Hours: As posted in the Business Faculty Building
or by appointment**

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COURSE POLICIES AND EXPECTATIONS

TEXT: Rufus, Miller and Hahn, Forensic Accounting: A Practitioner Approach (Draft Edition). This will be provided by the instructor.

CATALOG DESCRIPTION

This course provides comprehensive coverage of forensic accounting through a wide range of topics with focus on the forensic accounting environment, applicable tools and techniques, and specific workplace applications.

Prerequisite: ACTG 3123

Credit Hours: 3

INTENDED LEARNING OUTCOMES

Students who successfully complete this course will:

1. Discuss the accounting and legal aspects of forensic accounting.
2. Understand various types of fraud, relate fraud types to the fraud triangle, and use this information to develop fraud hypotheses.
3. Analyze data using the tools and techniques commonly employed in forensic investigations.
4. Develop skills in evidence gathering, written reporting, and expert testimony.
5. Acquire a basic understanding of forensic accounting engagements in the areas of financial statement manipulation, fraud detection, calculation of economic damages, business valuation, and dispute resolution.

INSTRUCTIONAL PROCEDURE

- A. Lecture/Discussion—Individual and group
- B. End of Chapter Assignments
- C. Analysis preparation (case studies)

Several written analyses, concise and complete, will be prepared on both an individual and group basis. The format used to communicate your analysis will evolve as the course progresses.

EVALUATION

1. Midterm Examination	25%	
2. End of Chapter Assignments	10%	Average of all prepared
3. Case Analyses	40%	Average of all prepared
4. Final Exam	25%	
5. Class Contribution	0%	This is expected, and, to some degree, will be included in the Financial Analyses grade
5. Attendance	+/-	No specific grade, but can impact a grade consistent with the SEU attendance policy.

Grading Scale:

90% - 100%	A
80% - 89%	B
70% - 79%	C
60% - 69%	D
Below 59%	F

RESPONSIBILITIES OF STUDENTS

Information in each chapter and each assignment will provide a framework for the next topic of discussion. The pace of this course is intense, and the workload is significant. Instructional methods will include lecture, advance preparation assignments, and student interaction.

Each student is expected to commit to the following guidelines in this class. These are:

1. **Preparation**—the class discussion will mean little if text material is not read and the assignments are not prepared in advance.
2. **Presence**—unique thoughts and insights cannot be contributed to group discussions, or to student learning, if you are not present.
3. **Promptness**—late arrivals disrupt the class and adversely impact the decorum of the process. **Note: Three times late equals one absence for evaluation purposes.**
4. **Participation**—as part owner of the discussion, it is each student's responsibility to share in the advancement of the group's collective skills and knowledge.
5. **Attendance**—Adhere to college policy. See policy above.
6. **Academic Honesty**—Any instance of academic dishonesty, including

7. plagiarism, will be handled in accordance with the Student Handbook.
Specific Policies—If you cannot be present for a class, you are responsible for contacting either me, or a fellow student, or using BlackBoard or email in order to find out what was covered in class the day you were absent and what will be covered in the next class.

Material will be covered in class that is not presented in the textbook. This material may include information included in lectures, additional readings, and in-class exercises. Exams will cover this material as well as material assigned in the textbook.

Material not turned in when due will NOT be accepted and will earn a grade of zero. If you miss a class, your material may be submitted via email, but to earn a grade such material must be time dated prior to the start of class.

Attendance is important. Any absences in excess of what is allowed by the SEU policy set forth above will result in an appropriate grade reduction.

Failure to take a exam on the assigned date will result in a ZERO for that exam unless the absence is **approved in advance** by me or is an emergency that is excused by the Dean of the College of Business and Legal Studies. *If you travel with an athletic team or are a member of another SEU approved club or group, you are responsible for submitting assigned material prior to your departure or via email while traveling.*

All other academic policies are described in the Student Handbook.

COURSE CALENDAR AND/OR OUTLINE

(Tentative material coverage and testing dates. Schedule may be modified as semester progresses. Note that the weeks set forth below are class weeks and are different from calendar weeks due to holidays and other time away from the university on the traditional calendar.)

WEEK 1

- A. Discussion topics include:
 - 1. Introductory material
- B. Assignment
 - Reading: Chapter 1.

WEEK 2

- A. Discussion topics include:

1. Legal Aspects

B. Assignments

Reading: Chapter 2

WEEK 3

A. Discussion topics include:

1. Building a Case

B. Assignments

Reading: Chapter 3

WEEK 4

A. Discussion topics include:

1. Gathering Evidence

B. Assignments

Reading: Chapter 4

WEEK 5

A. Discussion topics include:

1. Financial Statement Analysis

B. Assignments

Reading: Chapter 5

WEEK 6

A. Discussion topics include:

1. Financial Statement Analysis

B. Assignments

Reading: Chapter 5

WEEK 7

A. Discussion topics include:

1. Fraud and White Collar Crime

B. Assignments

Reading: Chapter 6

WEEK 8

- A. Mid-term Exam
- B. Preparation for Applied Case Study

WEEK 9

- A. Discussion topics include:
 - 1. Mountain State Sporting Goods Case Study
- B. Assignments
 - Reading: Chapter 7

WEEK 10

- A. Discussion topics include:
 - 1. Mountain State Sporting Goods Case Study
- B. Assignments
 - Reading: Chapter 7

WEEK 10

- A. Discussion topics include:
 - 1. Communicating Results: Report Writing and Testimony
- B. Assignments
 - Reading: Chapter 8

WEEK 11

- A. Discussion topics include:
 - 1. Small Business Valuation
- B. Assignments
 - Reading: Chapter 9

WEEK 12

- A. Discussion topics include:
 - 1. Assessment of Economic Damages
- B. Assignments
 - Reading: Chapter 10

WEEK 13

- A. Discussion topics include:
 - 1. Investigation of Electronic Data and CyberCrime

- B. Assignments
 - Reading: Chapter 11

WEEK 14

- A. Discussion topics include:
 - 1. Forensic Accounting in the Workplace

- B. Assignments
 - Reading: Chapter 12

WEEK 15

- A. Final Exam

IMPORTANT SEU POLICIES

University Mission Statement:

Southeastern, a dynamic, Christ-centered university, fosters student success by integrating personal faith and higher learning. Within our loving Pentecostal community, we challenge students to a lifetime of good work and of preparing professionally so they can creatively serve their generation in the Spirit of Christ.

Students with Disabilities:

Southeastern University is committed to the provision of reasonable accommodations for students with learning and or physical disabilities, as defined in Section 504 of the Rehabilitation Act 1973. If you think you may qualify for these accommodations, notify your instructor. You will need to contact the Director of Academic Services at 863-667-5157 and submit official documentation to receive proper academic accommodations.

Testing Accommodations for Students with Disabilities:

Tests are administered for each department at the request of each professor to provide special accommodations for those affected by learning disabilities, vision and physical impairments, attention deficit disorder, and testing anxiety/phobias. These accommodations are provided on a daily basis for the student and professors.

Class Attendance Policy

Class Attendance

Students are both expected and encouraged to attend classes regularly. The lack of attendance may affect a student's grade.

For traditional fall and spring semesters, a student may miss a class without penalty equal to the number of times a class meets per week as follows:

- If the class meets once a week a student may miss one class.
- If the class meets two times a week a student may miss two classes.
- If the class meets three times a week a student may miss three classes.

If a student's absences exceed the number of times a class meets per week, a professor may:

- Subject the student to a penalty of not more than one letter grade based on attendance alone.
- Recommend to the Vice President for Academic Affairs that a student with excessive absences be withdrawn from the course.

For a summer term, a student may miss two days without penalty. A professor may take the same actions described above if a student misses more than two days in a summer term.

Program directors must provide lists of students participating in authorized university activities

or field trips to the Office of the Vice President for Academic Affairs. Once approved, program directors must provide copies of the lists to the participating students for submission to the students' instructors. Faculty must take this information into account as they log attendance and not consider it an absence.

Working within the framework of the above guidelines, faculty will clearly articulate their attendance policy in the course syllabus.

Prolonged and/or unusual absences not covered by the policy may be appealed to the Vice President of Academic Affairs by either the professor or the student. Appeals must be submitted in writing.

Final Exam

Every professor is obligated to administer a final exam or hold an appropriate class during the regularly scheduled exam period. Every student is obligated to take the final exam or attend that appropriate class during the regularly scheduled exam period.

Please plan accordingly and carefully for final exams. *You must not plan vacations, ministry appointments, weddings, airline flights, or any other similar activity or engagement that will conflict with the final exam schedule. Also, do not schedule any of these activities so close to your final exam that the commute to the activity conflicts with the final exam schedule.*

FINAL EXAM SCHEDULE

[Will Be Placed Here]

Communication Statement

Southeastern University requires all faculty, staff and students to use their Southeastern email address for official university communication. Students are required to check Southeastern email daily as they will be held accountable for all communications sent through this medium.

Blackboard will be used as a secondary communicative medium.

Southeastern University
Statements for Syllabi

Consent to Comply

I _____ have read, understand, and
Student's Name (print)

will keep in my possession the Course Syllabus for _____(course code),
Southeastern University, Fall 2008. I understand that in compliance with the syllabus
and the Student Handbook, for both instructional and evaluation purposes, I will be
responsible for electronically submitting my written work to Turnitin®. With the
affixing of my signature below, I agree to comply to the terms therein.

My Signature

Date