

COURSE SYLLABUS



COURSE TITLE: ACCT 340 Fraud Awareness

CLASS SECTION: D01

TERM: Winter 2022

COURSE CREDITS: 3.0

DELIVERY METHOD(S): online synchronous

Camosun College campuses are located on the traditional territories of the Ləkʷəŋən and W̱SÁNEĆ peoples. We acknowledge their welcome and graciousness to the students who seek knowledge here.

Learn more about Camosun's [Territorial Acknowledgement](#).

For COVID-19 information please visit <https://camosun.ca/about/covid-19-updates>

Camosun College requires mandatory attendance for the first class meeting of each course. If you do not attend, and do not provide your instructor with a reasonable explanation in advance, you will be removed from the course and the space offered to the next waitlisted student.

INSTRUCTOR DETAILS

NAME: Amy Hoggard MS, CPA,CA, CFE, CIA

EMAIL: hoggarda@camosun.bc.ca

OFFICE: CBA224

HOURS: by appointment (on MS Teams or Zoom or in-person)

As your course instructor, I endeavour to provide an inclusive learning environment. However, if you experience barriers to learning in this course, do not hesitate to discuss them with me. Camosun College is committed to identifying and removing institutional and social barriers that prevent access and impede success.

CALENDAR DESCRIPTION

This course increases students' awareness of fraud, focusing on financial statement fraud and asset misappropriation. Topics include fraud detection and prevention; internal controls weaknesses; symptoms and red flags; and investigation of fraud. The course considers the viewpoint of auditors, forensic accountants, fraudsters, victims, whistleblowers and silent bystanders.

PREREQUISITE(S): C in ACCT 210 A bachelor degree from a recognized post-secondary institution - Must be completed prior to taking this course.

COURSE LEARNING OUTCOMES / OBJECTIVES

Upon successful completion, students will be able to:

1. Summarize and describe different types of fraud related to financial statement and asset misappropriation.
2. Explain the fraud risk factors by comparing weaknesses in control systems and identifying the types of potential frauds.
3. Reconstruct and evaluate red flags identified in past frauds from the viewpoint of the auditor, manager and forensic accountant.

4. Evaluate alternative steps in handling a suspected fraud incident.
5. Analyze and contrast the decisions and ethical considerations of the roles performed by fraudsters, victims, whistleblowers/sentinels, and silent bystanders.

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

Text: Fraud Examination, Fifth or Sixth Edition, Albrecht et al, Cengage Learning (new or used is fine)

Other: A calculator

COURSE SCHEDULE, TOPICS, AND ASSOCIATED PREPARATION / ACTIVITY / EVALUATION

The following schedule and course components are subject to change with reasonable advance notice, as deemed appropriate by the instructor.

With this course being offered as a synchronous online evening course, students are expected to complete course work in their own time, including pre-recorded theory videos and discussion posts in order to use class time to work on questions, discussions and activities. These activities as well as using the resources and completed homework questions make up the additional day class coverage.

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 1 Jan 10	Chapter 1, Nature of Fraud	Introduction Post due Wednesday January 12th 11:59 PM Chapter 1 and Chapter 2 & 3 Pretests due Sunday January 16, 11:59 PM
Week 2 Jan 17	Chapter 2, Why People Commit Fraud Chapter 3, Fighting Fraud: An Overview	Chapter 4 & 5 Pretest due Sunday January 23, 11:59PM Discussion #1 Initial Post due Sunday January 23, 11:59 PM
Week 3 Jan 24	Chapter 4 Preventing Fraud Chapter 5 Fraud Symptoms	Ch 6 + Pretest due Sunday January 30, 11:59 PM Discussion #1 Comments due Sunday January 30, 11:59 PM
Week 4 Jan 31	Chapter 6 Data-Driven Fraud Detection Topics in cybersecurity related to fraud.	Ch 7 Pretest due Sunday February 6, 11:59 PM
Week 5 Feb 7	Chapter 7 Fraud Investigation – Theft	
Week 6 Feb 14	MIDTERM	
Week 7 Feb 21	No class – Family Day (Reading Break)	Chapter 8 & 9 Pretest due Sunday February 27, 11:59PM Fraud Report due Sunday Feb 27 at 11:59 pm
Week 8 Feb 28	Chapters 8 Fraud Investigation - Concealment Chapter 9 Fraud Investigation - Conversion	Chapter 10 Pretest due Sunday March 6, 11:59PM
Week 9 Mar 7	Chapter 10 Inquiry and Fraud Reports Student Presentations (in-class)	Chapter 11 Pretest due Sunday March 13, 11:59PM

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 10 Mar 14	Chapter 11 Financial Statement Fraud <i>Student Presentations (in-class)</i>	Chapter 12 & 13 Pretest due Sunday March 20, 11:59PM
Week 11 Mar 21	Chapter 12-13 Types of Financial Statement Fraud <i>Student Presentations (in-class)</i>	
Week 12 Mar 28	Ch 12-13 Continued <i>Student Presentations (in-class)</i>	Discussion #2 Initial Post due Sunday April 3, 11:59 PM Chapter 14 & 15 Pretest due Sunday April 3, 11:59PM
Week 13 April 4	Ch 14-15 Fraud against Organizations and Consumer Fraud <i>Student Presentations (in-class)</i>	Discussion #2 Comments due Sunday April 10, 11:59 PM
Week 14 April 11	Chapter 18 Legal Follow-up	
Exam Period April 19-27, 2022 exact date and time TBA.		

Students registered with the Centre for Accessible Learning (CAL) who complete quizzes, tests, and exams with academic accommodations have booking procedures and deadlines with CAL where advanced notice is required. Deadlines can be reviewed on the [CAL exams page](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Fraud report (10%) and presentation (5%)	15%
Pretest quizzes	10%
Discussions and Activities (in-class and discussion board)	10%
Midterm Exam	25%
Final Exam	40%
	TOTAL
	100%

If you have a concern about a grade you have received for an evaluation, please come and see me as soon as possible. Refer to the [Grade Review and Appeals](http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf) policy for more information. <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf>

COURSE GUIDELINES & EXPECTATIONS

This is an online course and it is expected that students have a microphone and webcam along with a strong Internet connection. Exams will be either in-person or online (invigilated live or through monitoring software using a microphone and webcam). Please see Camosun's Online Learning requirements at <http://camosun.ca/services/orientation/online-learning.html>. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

SCHOOL OR DEPARTMENTAL INFORMATION

Assignment formatting. The School of Business uses **APA style** for formatting assignments and citing references. Proper citations and formatting using APA style will be required. See Camosun College (2018) Library Citation Guides retrieved from: <http://camosun.ca.libguides.com/apa7>.

- Where required by your instructor, submit all assignments into the D2L assignments by your last name.
 - In text citations for quotes, paraphrasing, and references must be consistent with APA standards.
 - Grammar, spelling, style and APA formatting, citations and referencing will be assessed in your mark.
 - All submitted work must be properly referenced to sources where required by your instructor.
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- Unless otherwise specified, you are to submit your own work, any work collaborated (unless permitted by the course) will be considered in violation of the college's Academic Integrity policy. See Camosun College (2021) [Academic Integrity Policy](#)

Deadlines and exams. You must submit your assignments on the due date or as announced. A grade of zero will be assigned to late submissions. There are no additional assignments or make-up exams of any kind if you performed poorly on an assignment, midterm or final exam.

- a) **EXAM DATES WILL NOT BE RESCHEDULED.** Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for medical reasons or extenuating circumstances that must be submitted and then accepted by the instructor. Please advise your instructor promptly.
- b) Students registered through the [Centre for Accessible Learning \(CAL\)](#) should discuss timelines with their instructors at the beginning of each semester.
- c) Medical notes must be dated, signed, and be written on letterhead or prescription paper imprinted with the physician's name and address. Notes are accepted from Physician (GP or medical specialist), Nurse Practitioner, Psychiatrist, Psychologist, Counsellor and Aboriginal Elder. Electronic notes will not be accepted. Medical documentation must be received as soon as reasonably possible.

Student Absences from this Course – COVID-19 Update

Camosun is committed to protecting the health and safety of all of our students and employees. At this time, the college has waived the requirement for a doctor's note for students who are required to self-isolate. If you are feeling unwell and unable to participate in class due to illness, you should contact your instructor to discuss your options. Where possible, alternative means of participating in the learning will be arranged. Students will not be academically penalized for such absences.

STUDENT RESPONSIBILITY

Enrolment at Camosun assumes that the student will become a responsible member of the College community. As such, each student will display a positive work ethic, assist in the preservation of College property, and assume responsibility for their education by researching academic requirements and policies; demonstrating courtesy and respect toward others; and respecting expectations concerning attendance, assignments, deadlines, and appointments.

SUPPORTS AND SERVICES FOR STUDENTS

Camosun College offers a number of services to help you succeed in and out of the classroom. For a detailed overview of the supports and services visit <http://camosun.ca/students/>.

Support Service	Website
Academic Advising	http://camosun.ca/advising
Accessible Learning	http://camosun.ca/accessible-learning
Counselling	http://camosun.ca/counselling
Career Services	http://camosun.ca/coop
Financial Aid and Awards	http://camosun.ca/financialaid
Help Centres (Math/English/Science)	http://camosun.ca/help-centres
Indigenous Student Support	http://camosun.ca/indigenous
International Student Support	http://camosun.ca/international/
Learning Skills	http://camosun.ca/learningskills
Library	http://camosun.ca/services/library/
Office of Student Support	http://camosun.ca/oss
Ombudsperson	http://camosun.ca/ombuds
Registration	http://camosun.ca/registration
Technology Support	http://camosun.ca/its
Writing Centre	http://camosun.ca/writing-centre

If you have a mental health concern, please contact Counselling to arrange an appointment as soon as possible. Counselling sessions are available at both campuses during business hours. If you need urgent support after-hours, please contact the Vancouver Island Crisis Line at 1-888-494-3888 or call 911.

COLLEGE-WIDE POLICIES, PROCEDURES, REQUIREMENTS, AND STANDARDS

Academic Accommodations for Students with Disabilities

The College is committed to providing appropriate and reasonable academic accommodations to students with disabilities (i.e. physical, depression, learning, etc). If you have a disability, the [Centre for Accessible Learning](http://camosun.ca/accessible-learning/) (CAL) can help you document your needs, and where disability-related barriers to access in your courses exist, create an accommodation plan. By making a plan through CAL, you can ensure you have the appropriate academic accommodations you need without disclosing your diagnosis or condition to course instructors. Please visit the CAL website for contacts and to learn how to get started:

<http://camosun.ca/services/accessible-learning/>

Academic Integrity

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.13.pdf> for policy regarding academic expectations and details for addressing and resolving matters of academic misconduct.

Academic Progress

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.1.pdf> for further details on how Camosun College monitors students' academic progress and what steps can be taken if a student is at risk of not meeting the College's academic progress standards.

Course Withdrawals Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <http://camosun.ca/learn/fees/#deadlines>.

Grading Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf> for further details about grading.

Grade Review and Appeals

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf> for policy relating to requests for review and appeal of grades.

Mandatory Attendance for First Class Meeting of Each Course

Camosun College requires mandatory attendance for the first class meeting of each course. If you do not attend, and do not provide your instructor with a reasonable reason in advance, you will be removed from the course and the space offered to the next waitlisted student. For more information, please see the "Attendance" section under "Registration Policies and Procedures" (<http://camosun.ca/learn/calendar/current/procedures.html>) and the Grading Policy at <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf>.

Medical / Compassionate Withdrawals

Students who are incapacitated and unable to complete or succeed in their studies by virtue of serious and demonstrated exceptional circumstances may be eligible for a medical/compassionate withdrawal. Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.8.pdf> to learn more about the process involved in a medical/compassionate withdrawal.

Sexual Violence and Misconduct

Camosun is committed to creating a campus culture of safety, respect, and consent. Camosun's Office of Student Support is responsible for offering support to students impacted by sexual violence. Regardless of when or where the sexual violence or misconduct occurred, students can access support at Camosun. The Office of Student Support will make sure students have a safe and private place to talk and will help them understand what supports are available and their options for next steps. The Office of Student Support respects a student's right to choose what is right for them. For more information see Camosun's Sexualized Violence and Misconduct Policy: <http://camosun.ca/about/policies/education-academic/e-2-student-services->

and-support/e-2.9.pdf and camosun.ca/sexual-violence. To contact the Office of Student Support: oss@camosun.ca or by phone: 250-370-3046 or 250-3703841

Student Misconduct (Non-Academic)

Camosun College is committed to building the academic competency of all students, seeks to empower students to become agents of their own learning, and promotes academic belonging for everyone. Camosun also expects that all students to conduct themselves in a manner that contributes to a positive, supportive, and safe learning environment. Please review Camosun College's Student Misconduct Policy at <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

Changes to this Syllabus: Every effort has been made to ensure that information in this syllabus is accurate at the time of publication. The College reserves the right to change courses if it becomes necessary so that course content remains relevant. In such cases, the instructor will give the students clear and timely notice of the changes.