

# COURSE SYLLABUS



COURSE TITLE: ACCT 340 Fraud Awareness

CLASS SECTION: D01

TERM: Winter 2024

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online asynchronous

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

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

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## INSTRUCTOR DETAILS

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

EMAIL: [hoggarda@camosun.ca](mailto:hoggarda@camosun.ca)

OFFICE: CBA224

HOURS: by appointment (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

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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

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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 an asynchronous online course, students are expected to complete course work in their own time with components due throughout the course.

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 1 January 8	Chapter 1, Nature of Fraud	<b>Introduction Post due Wednesday January 10<sup>th</sup> 11:59 PM</b> <b>Chapter 1 Quiz due Sunday January 14, 11:59 PM</b>
Week 2 January 15	Chapter 2, Why People Commit Fraud  Chapter 3, Fighting Fraud: An Overview	<b>Chapter 2 &amp; 3 Quiz due Sunday Jan 21, 11:59 PM</b> <b>Discussion #1 Initial Post due Sunday Jan 21, 11:59 PM</b>
Week 3 January 22	Chapter 4 Preventing Fraud  Chapter 5 Fraud Symptoms	<b>Chapter 4 &amp; 5 Quiz due Sunday Jan 28, 11:59PM</b>  <b>Discussion #1 Comments due Sunday Jan 28, 11:59 PM</b>
Week 4 January 29	Chapter 6 Data-Driven Fraud Detection  Topics in cybersecurity related to fraud.	<b>Ch 6 + Quiz due Sunday Feb 4, 11:59 PM</b>
Week 5 February 5	Chapter 7 Fraud Investigation – Theft	<b>Ch 7 Quiz due Sunday Feb 11, 11:59 PM</b>
Week 6 February 12	<b>MIDTERM FRIDAY February 16th</b>	<b>Discussion #2 Initial Post due Sunday Feb 18, 11:59 PM</b>
Week 7 February 19	<b>Reading Break – work on Fraud Reports</b>	<b>Fraud Report due Sunday Feb 25 at 11:59 pm</b>  <b>Discussion #2 Comments due Sunday Feb 25, 11:59 PM</b>
Week 8 February 26	Chapters 8 Fraud Investigation - Concealment Chapter 9 Fraud Investigation – Conversion	<b>Chapter 8 &amp; 9 Quiz due Sunday Mar 3, 11:59PM</b>
Week 9 March 4	Chapter 10 Inquiry and Fraud Reports	<b>Chapter 10 Quiz due Sunday March 2, 11:59PM</b>
Week 10 March 11	Chapter 11 Financial Statement Fraud	<b>Chapter 11 Quiz due Sunday March 17, 11:59PM</b>
Week 11 March 18	<b>Presentations (a survey will be sent out with multiple times to choose from in Week 2)</b>	
Week 12 March 25	Ch 12-13 Continued	<b>Chapter 12 &amp; 13 Quiz due Sunday March 31, 11:59PM</b>  <b>Discussion #3 Initial Post due March 31, 11:59 PM</b>

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 13 April 1	Ch 14-15 Fraud against Organizations and Consumer Fraud	<b>Chapter 14 &amp; 15 Quiz due Sunday April 7, 11:59PM</b>  <b>Discussion #3 Comments due Sunday April 7, 11:59 PM</b>
Week 14 April 8	Chapter 18 Legal Follow-up	
<b>Exam Period April 15-23, 2024 exact date and time TBA.</b>		

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 noticed is required. Deadlines scan 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%
D2L quizzes	10%
Discussions and Activities	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

Exams in this course will be online, invigilated through monitoring software using a microphone and webcam. You will require a reliable computer with a microphone and webcam along with a strong Internet connection, the ability to install examination lockdown software, and a private space to write your exams. 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.

### Mandatory attendance:

This section of ACCT 340 requires mandatory attendance for the "first meeting" of the 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. Mandatory attendance for the first class of this course is achieved through completion a discussion board post, **due of Wednesday January 10th, 2024 at 11:59pm.**

## SCHOOL OR DEPARTMENTAL INFORMATION

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**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.
  
- 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.

### Accounting and Finance Students

Want to know more about events happening in the Accounting and Finance department, including recruiting and networking events? Check out <http://camosun.ca/cpa2b> for current events.

## STUDENT RESPONSIBILITY

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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

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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 [camosun.ca/services](http://camosun.ca/services).

Support Service	Website
Academic Advising	<a href="http://camosun.ca/services/academic-supports/academic-advising">camosun.ca/services/academic-supports/academic-advising</a>
Accessible Learning	<a href="http://camosun.ca/services/academic-supports/accessible-learning">camosun.ca/services/academic-supports/accessible-learning</a>

Support Service	Website
Counselling	<a href="https://camosun.ca/services/health-and-wellness/counselling-centre">camosun.ca/services/health-and-wellness/counselling-centre</a>
Career Services	<a href="https://camosun.ca/services/co-operative-education-and-career-services">camosun.ca/services/co-operative-education-and-career-services</a>
Financial Aid and Awards	<a href="https://camosun.ca/registration-records/financial-aid-awards">camosun.ca/registration-records/financial-aid-awards</a>
Help Centres (Math/English/Science)	<a href="https://camosun.ca/services/academic-supports/help-centres">camosun.ca/services/academic-supports/help-centres</a>
Indigenous Student Support	<a href="https://camosun.ca/programs-courses/iecc/indigenous-student-services">camosun.ca/programs-courses/iecc/indigenous-student-services</a>
International Student Support	<a href="https://camosun.ca/international">camosun.ca/international</a>
Learning Skills	<a href="https://camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills">camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills</a>
Library	<a href="https://camosun.ca/services/library">camosun.ca/services/library</a>
Office of Student Support	<a href="https://camosun.ca/services/office-student-support">camosun.ca/services/office-student-support</a>
Ombudsperson	<a href="https://camosun.ca/services/ombudsperson">camosun.ca/services/ombudsperson</a>
Registration	<a href="https://camosun.ca/registration-records/registration">camosun.ca/registration-records/registration</a>
Technology Support	<a href="https://camosun.ca/services/its">camosun.ca/services/its</a>
Writing Centre	<a href="https://camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills">camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills</a>

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 Integrity

Students are expected to comply with all College policy regarding academic integrity; which is about honest and ethical behaviour in your education journey. The following guide is designed to help you understand your responsibilities: <https://camosun.libguides.com/academicintegrity/welcome>  
Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.13.pdf> for Camosun's Academic Integrity policy and details for addressing and resolving matters of academic misconduct.

### Academic Accommodations for Students with Disabilities

Camosun College is committed to achieving full accessibility for persons with disabilities. Part of this commitment includes arranging appropriate academic accommodations for students with disabilities to ensure they have an equitable opportunity to participate in all of their academic activities. If you are a student with a documented disability and think you may need accommodations, you are strongly encouraged to contact the Centre for Accessible Learning (CAL) and register as early as possible. Please visit the CAL website for more information about the process of registering with CAL, including important deadlines: <https://camosun.ca/cal>

### Academic Progress

Please visit <https://camosun.ca/sites/default/files/2023-02/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 <https://camosun.ca/sites/default/files/2021-05/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <https://camosun.ca/registration-records/tuition-fees#deadlines>.

### Grading Policy

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.5.pdf> for further details about grading.

### Grade Review and Appeals

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf> for policy relating to requests for review and appeal of grades.

### 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 (see [policy](#)). Please visit <https://camosun.ca/services/forms#medical> 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: <https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf> and [camosun.ca/services/sexual-violence-support-and-education](https://camosun.ca/services/sexual-violence-support-and-education). To contact the Office of Student Support: [oss@camosun.ca](mailto:oss@camosun.ca) or by phone: 250-370-3046 or 250-370-3841

### 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 <https://camosun.ca/sites/default/files/2021-05/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

### Looking for other policies?

The full suite of College policies and directives can be found here: <https://camosun.ca/about/camosun-college-policies-and-directives>

**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.

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