

COURSE SYLLABUS



COURSE TITLE: ACCT 340 Fraud Awareness

CLASS SECTION: D01

TERM: Summer 2024

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online asynchronous

Camosun College respectfully acknowledges that our campuses are situated on the territories of the Ləkʷəŋən (Songhees and Kosapsum) and WSÁNEĆ peoples. We honour their knowledge and welcome to all students who seek education here.

INSTRUCTOR DETAILS

NAME: Kelly Dorin CIDA, CPA, CA, CFE, CIA, CCSA, CRMA, CSXF

EMAIL: dorink@camosun.ca

OFFICE: Contact me at dorink@camosun.ca or text 250-652-6286 to arrange a virtual meeting.

HOURS: by appointment (Zoom)

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's 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 statements 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 May 6 th – May 12 th	Chapter 1, Nature of Fraud	Introduction Post due Wednesday May 8th 11:59 PM Chapter 1 Quiz due Sunday May 12th, 11:59 PM
Week 2 May 13 th – May 19 th	Chapter 2, Why People Commit Fraud Chapter 3, Fighting Fraud: An Overview	Chapter 2 & 3 Quiz due Sunday May 19th, 11:59 PM Discussion #1 Initial Post due Sunday May 19th, 11:59 PM
Week 3 May 20 th – May 26 th	Chapter 4 Preventing Fraud Chapter 5 Fraud Symptoms	Chapter 4 & 5 Quiz due Sunday, May 26th, 11:59PM Discussion #1 Comments due Sunday May 26th, 11:59 PM
Week 4 May 27 th – June 2 nd	Chapter 6 Data-Driven Fraud Detection Topics in cybersecurity related to fraud.	Ch 6 + Quiz due Sunday June 2nd, 11:59 PM
Week 5 June 3 rd – June 9 th	Chapter 7 Fraud Investigation – Theft	Ch 7 Quiz due Sunday June 9th, 11:59 PM
Week 6 June 10 th – June 16 th	MIDTERM FRIDAY June 14th	Discussion #2 Initial Post due Sunday June 16th, 11:59 PM
Week 7 June 17 th – June 23 rd	Work on Fraud Reports	Fraud Report due Sunday June 23rd at 11:59 pm Discussion #2 Comments due Sunday June 23rd, 11:59 PM
Week 8 June 24 th – June 30 th	Chapters 8 Fraud Investigation - Concealment Chapter 9 Fraud Investigation – Conversion	Chapter 8 & 9 Quiz due Sunday June 30th, 11:59PM
Week 9 July 1 st – July 7 th	Chapter 10 Inquiry and Fraud Reports	Chapter 10 Quiz due Sunday July 7th, 11:59PM
Week 10 July 8 th – July 14 th	Chapter 11 Financial Statement Fraud	Chapter 11 Quiz due Sunday July 14th, 11:59PM
Week 11 July 15 th – July 21 st	Fraud Presentations (a survey will be sent out with multiple times to choose from in Week 2)	TeamMate Fraud Analytics Assignment due Sunday, July 21st.
Week 12 July 22 nd - July 28 th	Ch 12-13 Continued	Chapter 12 & 13 Quiz due Sunday July 28th, 11:59PM

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
		Discussion #3 Initial Post due July 28th, 11:59 PM
Week 13 July 29 th – August 4 th	Ch 14-15 Fraud against Organizations and Consumer Fraud	Chapter 14 & 15 Quiz due Sunday August 4th, 11:59PM Discussion #3 Comments due Sunday August 4th, 11:59 PM
Week 14 August 5 th – August 11 th	Chapter 18 Legal Follow-up	
Online Final Exam tentatively set for Friday, August 16th, 2024. Exact date and time to be announced. Do not book travel until this date has been confirmed.		

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](https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams). <https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams>

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Fraud report (10%) and presentation (5%)	15%
D2L quizzes	10%
Discussions and Activities	10%
Fraud Analytics Project	10%
Midterm Exam	25%
Final Exam	30%
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 policy for more information. http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf	100%

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 of a discussion board post, **due of Wednesday May 8th, 2024 at 11:59pm.**

Chat GPT and other AI tools. During this course, you are going to be required to complete a number of written assignments. Can you use AI to complete this!? Maybe! If you choose to use AI for one of your written assignments, you must DISCLOSE that you have used it and indicate which portion of the text was prepared by AI versus prepared by you. Within your report, you must include a discussion on WHY you used chat GPT, how it helped you, and what areas it left out. Did you make any edits to what it gave you? **If I find that chat GPT has been used and not disclosed, even when permitted, academic integrity penalties will be applied. AI is not appropriate in response to debrief questions or reflections on self-learning, and cannot be used in exams.**

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.

- 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

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 camosun.ca/services.

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

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.

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 [Medical/Compassionate Withdrawals policy](#)). Please visit <https://camosun.ca/services/forms#medical> to learn more about the process involved in a medical/compassionate withdrawal.

Sexual Violence

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 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 Policy: <https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf> and camosun.ca/services/sexual-violence-support-and-education.

To contact the Office of Student Support: 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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