Instructor: Craig Black, MAcc, JD, CPA, CFE
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Course Description: The course provides students with an understanding of different types of engagements, how investigative teams work and investigative methods and techniques used when performing financial statement investigations. Additionally, the course will highlight the many common types of financial reporting manipulations that frequently occur historically and in today’s environment that includes an overview of current accounting topics that are often susceptible to manipulations and recurring financial statement fraud.

Course Prerequisites: ACCT 2301 (or equivalent)

CPA Candidates: Mountain View College has been designated by the Texas State Board of Public Accounting (TSBPA) as a Texas Community College that may offer “Qualifying Education Credit for CPA Examination”. This course qualifies as an upper division accounting course that will count toward the minimum requirement of 30 hours of upper division accounting courses that must be completed as part of the eligibility requirements to sit for the CPA Exam in the State of Texas. **IF YOU HAVE EARNED A BACHELOR’S DEGREE BEFORE TAKING THE COURSE.**

Textbook
Title: Forensic Accounting
Edition: 1st
Author(s): Rufus, Miller & Hahn
Publisher: Pearson
ISBN: 9780133050479

Blackboard/E-Campus: Access to blackboard is required for this course and will include syllabus, course announcements, supplemental course materials, quizzes, essay questions and grades.

Student Learning Outcomes

- Identify and understand the basic concepts criminal statutes and elements required to prove a criminal case beyond a reasonable doubt.
- Understand the basic principles investigative techniques in solving financial crimes.
• Understand the basic principles of forensic accounting methods, rules of evidence, and statutes in a complex criminal financial investigation.
• Understanding of current issues faced by investigators in solving financial crimes.
• Research and analyze current fraud cases and provide a summary of understanding.

Evaluation Procedures:

(80%) Quizzes: 240 points (12 @ 20 points each)
(20%) Essay: 60 points

(100%) Total: 300 points

270-300 points = A
240-269 points = B
210-239 points = C
180-219 points = D
000-179 points = F

Quizzes: The quizzes will be completed through blackboard. There is a time limit for each quiz so it is important to thoroughly read each chapter before taking that chapter’s quiz. If you are not satisfied with your grade on a quiz you may take it again and only the highest grade will count.

Essay: See blackboard for instructions and due date.

Recommended Completion Dates and Final Due Date: All assignments must be completed and submitted on or before the Final Due Date. To help students evenly spread the assignment workload throughout the semester I will identify a Recommended Completion Date for some of the assignments. Students may disregard this Recommended Completion Date and instead work at their own pace. However, no assignments will be accepted after the Final Due Date so plan accordingly and do not wait until the last minute. See Blackboard for the Recommended Completion Dates and Final Due Date.

MVC Institutional Policies: http://www.mountainviewcollege.edu/syllabipolicies

The instructor reserves the right to amend this syllabus as necessary.