

ACCT 5840-001  
Fraud Examination  
Course Syllabus  
Spring 2016 – Th  
6:30 pm- 9:20 pm  
Location: BLB 225

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Office Hours: Please make appt.

**Purpose:** This course is designed to enhance a student's understanding of the emerging field of Fraud Examination. The course is structured to enhance the ability of students to think critically and to develop the knowledge, skills, and attitudes necessary to compete effectively in the rapidly changing world of information technology. Intended for those interested in new and emerging areas of accounting. Prerequisite: ACCT 4400, OR MB18; AND admission to the MS in Accounting program, OR admission to the MS in Taxation program, OR admission to the Master's program in Criminal Justice.

**Textbook:**

- Wells, *Principles of Fraud Examination*, Wiley 4th Edition. **ISBN:** 978-1-118-92234-7.

**Values:** The following is a list of values that I expect in and out of the classroom. These are meant as guidelines, not as an exhaustive list of suggested behavior:

- *Respect* – I will treat each student with respect, and expect all students to treat myself, and their peers with respect. We will promote discussion in the classroom and as part of those discussions we will have the opportunity to talk about our opinions and experiences, and provide alternative points of view. This is allowable in any meaningful discussion, but there will be times that disagreement exists. ***Keep disagreement to the issues – do not get personal.***
- *Contribute* – This is a requirement of the course. Later in the syllabus, you will find more detail about your participation grade. As a principle, your participation makes all the difference in creating an active and fun learning environment. Your education will be so much richer if you actively participate in the course. I have learned in my academic and professional career that you really do learn more when you contribute.
- *Open Communication with me* –If my teaching style, the course material, or some other facet of the course has you feeling down, tell me. I cannot fix what I do not know is broken. While I cannot take certain measures (i.e. making the tests easy) I might be able to adapt or explain something in a different way that helps you.

- *Do the Work* – Presumably you bought the textbooks for a reason other than just to give your money away (if not, see me after class ☺), so make sure your investment pays off by reading them! As for homework, it is an integral part of the course. A recipe for ACCT 5840 success = reading + doing the work + coming to class prepared and contributing. Add in a little bit of studying before the exams, and you are on the way to accounting glory. Always bring a hardcopy of your completed homework (with your name on it) to class. 1) I might collect it for a grade; 2) We may talk about it during class; 3) If you ask me questions after class or during office hours, I will want to see what you have done.
- *Attend* – With respect to exams, you must notify me ahead of the exam date. Do not expect arrangements to be made for which I am not officially obligated by the University.

### **Academic Dishonesty (source – UNT):**

Students caught cheating or plagiarizing will receive a “0” for that particular assignment or exam. Additionally, the incident will be reported to the Dean of Students, who may impose further penalty. According to the UNT catalog, the term cheating includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term “plagiarism” includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgement; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

### **Acceptable Student Behavior (source – UNT):**

Student behavior that interferes with an instructor’s ability to conduct a class or other students’ opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student’s conduct violated the Code of Student Conduct. The university’s expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at <http://deanofstudents.unt.edu>

### **Teaching Philosophy:**

I feel that my most important role as a teacher is to prepare students for post-graduate work. Achieving this goal as a professor who mainly teaches graduate students can be difficult. Many students already work, and attend school part time. Others have never held a professional job and still others are in the U.S. for the first time. Because of these factors, I believe that my best approach to prepare my students is to take on a role that falls somewhere between teacher and manager.

By taking the approach of a teacher/manager, I want to help prepare you for the next chapter in your career and I hope to get the most out of my students. While grades are clearly important,

there should be more of a focus on learning and retaining knowledge. I have spent a large part of my career managing and training people and I will draw parallels between my expectations, and their future managers' expectations. By listening to your concerns, and explaining why I do everything I do, I believe my students are more willing to accept doing the work I require of them – and in fact do higher quality work as a result.

Finally, I believe that varying the structure of the course is important as well. There are going to be students who have different learning styles. I believe that by mixing in lecture, discussion, in-class active learning, problem solving, and other methods, that students stay more focused, and interested in the material I teach. I always stress that I am there to help them learn. I take pride in doing whatever I can to build trust with my students, and show them that they are my primary concern every time I am in the classroom.

**Blackboard:** Since you are responsible for all updates to this course made through blackboard, it is imperative that you update your email and forwarding options within blackboard to an address that you check regularly. In order to receive course emails, follow these steps after logging on to blackboard through any of the numerous hyperlinks from the [www.unt.edu](http://www.unt.edu) website:

- 1) Click on “My Settings” in the upper right-hand corner of the screen. Next click on the “Edit Profile” button below your information. Edit the E-mail field to an email address that you check regularly. Now click the “Save” button.
- 2) Next click on the “My Tool Options” tab. Scroll down to the “Mail” section. Click on the box that says “Forward all mail messages to the e-mail address in my profile”. Scroll down to the bottom of the page and click the “Save” button.

You should now be able to receive emails that I send through blackboard to your email account.

### **Grading**

Exam 1	125 points
Midterm Exam	125 points
Final Exam	125 points
Group Project (see details)	200 points
Participation and Professionalism (P&P)	25 points
<b>Total</b>	<b>600 points</b>

Letter grades will be assigned as follows:

A= 90-100%, B=80-89%, C=70-79%, D=60-69%, F= <60%

**NOTE: Grades are not given, they are earned by you. The points shown above are the maximum points available, nothing is guaranteed. Grades will be rounded up as per normal mathematical method. If a grade is XX.5-.99, it will be rounded up to the next number. If a grade is XX.49 or below, it will not be rounded up.**

Your grades are private. For your own protection, you should not talk about any of your grades with another student – *even those in your project group*. I will provide you with information on your class standing at crucial times during the semester.

If allowed by University policies and procedures, an opportunity to participate in a research study might occur. If that opportunity does present itself, an incentive to participate *could* (but not necessarily) include a small amount of course credit.

**Exams:** There will be 3 examinations over the course of the semester. If you miss an exam, you must have an excused absence. You must communicate your absence ahead of time. If it is medically related, you need to provide a doctor's note stating that you were ill or unable to attend class on the exact date of the exam. If you meet these conditions, you will have an opportunity to make up your exam grade in a manner of my discretion. I will choose your make-up exam date. If you miss a midterm, your make-up date will likely be toward the end of the semester. If it is the final exam, it will be at a time that is convenient for me. If your exam absence is unexcused, you will receive a zero for that exam grade.

**Participation and Professionalism (P&P):** There is a formal P&P component to your grade, and although it includes attendance, P&P is so much more than just your physical presence. P&P also includes vocal contributions in class and in your groups. It involves coming to class on time and prepared. If you choose to engage in unprofessional behavior and lack of participation there will be a direct impact on your final grade in the class. Below are *examples* of behaviors for which I may deduct points.

- Excessive absences (missing > 6 hrs. of class)
- Poor performance or lack of effort on in-class work:
- Late to class (> 2 times during the semester)
- Failure to show after scheduling an office appointment
- Infrequent participation in class discussion
- Unprofessionalism / Lack of preparation in class discussion

**Group Project:** You will write a 10 to 15 page paper on a topic, and give a presentation to discuss your findings to the class. Refer to the Group Project section toward the back of the syllabus for more details.

**Student Evaluation of Teaching (SETE):** Student feedback is important and an essential part of participation of this course. The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught.

**SUCCEED AT UNT:** UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent.

To learn more about campus resources and information on how you can achieve success, go to [succeed.unt.edu](http://succeed.unt.edu)

**Feedback:** You are always welcome to set up an appointment to review your exams, or seek out feedback about your performance in class. Due to time constraints, privacy, and other concerns, it is not always possible to hand back exams and graded projects during class time.

**Disclaimer:** All policies discussed herein are subject to the official University Regulations. If there is a discrepancy between any of my policies and the official UNT policies, then the official UNT policies shall reign.

## **SCHEDULE (SUBJECT TO CHANGE)**

I will make the course schedule available on blackboard. Although the calendar is handed out to you on the first day of class, changes will likely occur during the semester. Therefore, the official course calendar will be kept on Blackboard. All changes will be announced in class and/or via blackboard. You should refer to the syllabus posted on blackboard frequently in case of changes to the schedule. Any homework will be assigned in class. Reading the textbook chapter scheduled on the syllabus is always assigned for the day on which it appears on the schedule.

DATE	TOPIC
Thursday, Jan 21	Course Intro / Ch. 1
Thursday, Jan 28	Ch.1 / Ch. 2
Thursday, Feb 4	Ch. 3 / Ch. 4
Thursday, Feb 11	Ch. 5 / Ch. 6
Thursday, Feb 18	Exam 1 (Chapters 1-6)
Thursday, Feb. 25	Ch. 7 / Ch. 8
Thursday, March 3	Ch. 9 / Ch. 10
Thursday, March 10	Digital Day
Thursday, March 17	No Class (Spring Break)
Thursday, March 24	Ch. 11 / Ch. 12
Thursday, March 31	Exam 2 (Chapter 7-12)
Thursday, April 7	Ch. 13 / Ch. 14
Thursday, April 14	Ch. 15 / Ch. 16
Thursday, April 21	Ch. 17
Thursday, April 28	Group Project Presentations
Thursday, May 5	Group Project Presentations
Tuesday, May 12	Final Exam - Time TBD (Chapters 13-17)

## **Group Project**

1. Your paper should place fraud examination within the context of your topic.
2. Your paper should identify and describe the specific accounting issues addressed by your topic.
3. Your presentation should be unique. Your paper should have enough flare to make it interesting.

Part of conducting research is figuring out where to start. Try professional accounting websites to select a topic or begin gathering information.

Make sure you reference the work you use as you type up your papers (and in your presentation). Include a Bibliography at the end of your document. The format of your Bibliography is not important to me as long as it is orderly and makes sense. Also, make sure you have an introduction and a conclusion to your paper.

Your paper should be 10 to 15 pages of 12-point Times New Roman font with 1-inch margins, double-spaced. Your presentation must be done using PowerPoint, overheads, or some other visual aid and will last approximately 30 minutes.

### **Grading (200 points max):**

Paper **100** pts (see below for the specific breakdown)

Presentation **60** pts. (30 from class, 30 from me)

Your group's evaluation of you (**20** pts)

Your evaluation of other groups (**10** pts)

Your evaluation of your group mates (**10** pts)

*Specific Breakdown of the Grading for your Papers (100 points total):*

How well did your group's paper cover objective 1? (**20 points**)

How well did your group's paper cover objective 2? (**20 points**)

How well did your group's paper cover objective 3? (**20 points**)

How clear is your paper? I will evaluate your structure, grammar, spelling, and number of passive sentences. How strong is your introduction and conclusion? (**20 points**)

Would your paper be acceptable in a business setting? (**20 points**)

**Project Evaluation Forms:** Please follow the guidelines below for evaluating the other groups in the class, and your own group mates.

For other groups:

- You will evaluate other groups based on the “Oral Presentation Rubric” handout given in class. **Use a scale from 1 to 4, with 4 being the best.** The categories are as follows:
  - Content
  - Coherence and Organization
  - Creativity
  - Material
  - Speaking Skills
    - Do not count off for speaking accents. Volume, steady rate, enthusiasm, etc...are all fair game
  - Audience Response
  - Length of presentation
  - *Once you have evaluated all groups, tally your scores and use those totals to rank all groups. Include the group rankings in your final evaluations.*
- Make sure you make actual comments about each group’s presentation if you want to maximize your score for your own evaluations.
  - A good starting point is commenting on a few strengths and a few weaknesses so groups know what they’ve done well and what they can improve on.
- Label your evaluations based on the group number. You will turn in evaluations for each group except your own.

For your own group:

- Use the “Collaboration Rubric” handed out in class. **You will score each group member from 1 to 4, with 4 being the best.** You will evaluate each of your teammates on the following dimensions:
  - Research and Gather Information
  - Share Information
  - Be Punctual
  - Fulfill Team Role’s Duties
  - Participate in Meetings
  - Share Equally
  - Listening to Other Teammates
  - Cooperation with Teammates
  - Making Fair Decisions
- Make sure you make actual comments about each group’s presentation if you want to maximize your score for your own evaluations.
  - A good starting point is commenting on a few strengths and a few weaknesses so groups know what they’ve done well and what they can improve on.

**Your individual comments will remain anonymous to everyone but me!!!**

# Collaboration Rubric

	1	2	3	4
Research & Gather Information	Does not collect any information that relates to the topic.	Collects very little information--some relates to the topic.	Collects some basic information--most relates to the topic.	Collects a great deal of information--all relates to the topic.
Share Information	Does not relay any information to teammates.	Relays very little information--some relates to the topic.	Relays some basic information--most relates to the topic.	Relays a great deal of information--all relates to the topic.
Be Punctual	Does not finish any deliverables	Finishes most deliverables late	Brings most deliverables on time.	Brings in all deliverables on time.
Fulfill Team Role's Duties	Does not perform any duties of assigned team role.	Performs very little duties.	Performs nearly all assigned duties.	Performs all duties of assigned team role.
Participate in Meetings	Does not speak during meetings.	Either gives too little information or information which is irrelevant to topic.	Offers some information--most is relevant.	Offers a fair amount of important information--all is relevant.
Share Equally	Tries to shift the work onto other team members.	Reluctant to take on equal work. Takes on some work but resists doing an equal share.	Usually steps up to take his or her fair share of work.	Always steps up to take the task head on.
Listen to Other Teammates	Is always talking--never allows anyone else to speak.	Usually doing most of the talking--rarely allows others to speak.	Listens, but sometimes talks too much.	Listens and speaks a fair amount.
Cooperate with Teammates	Usually argues with teammates. Shoots down every idea.	Shoots down too many good ideas, or does not provide reasons for disagreeing.	Never argues with teammates, even when he or she should probably speak up.	Shows good judgment by speaking up and providing logical reasons when he or she disagrees.
Make Fair Decisions	Usually wants to have things their way.	Often sides with friends instead of considering all views.	Usually considers all views.	Always helps team to reach a fair decision.



# Collaboration Evaluation Form

Name: \_\_\_\_\_

Group: \_\_\_\_\_

\_\_\_\_\_

Please indicate a score from 1 to 4 for each category. Back up your scores with comments.

Research &  
Gather  
Information

\_\_\_\_\_

Share  
Information

\_\_\_\_\_

Be Punctual

\_\_\_\_\_

Fulfill Team  
Role's Duties

\_\_\_\_\_

Participate in  
Meetings

\_\_\_\_\_

Share Equally

\_\_\_\_\_

Listen to Other  
Teammates

\_\_\_\_\_

Cooperate  
with  
Teammates

\_\_\_\_\_

Make Fair  
Decisions

\_\_\_\_\_

# Oral Presentation Rubric

	1	2	3	4
Content	Thesis not clear; information included that does not support thesis in any way	There is a great deal of information that is not clearly connected to the thesis	Sufficient information that relates to thesis; many good points made but there is an uneven balance and little variation	An abundance of material clearly related to thesis; points are clearly made and all evidence supports thesis; varied use of materials
Coherence and Organization	Presentation is choppy and disjointed; does not flow; development of thesis is vague; no apparent logical order of presentation	Concept and ideas are loosely connected; lacks clear transitions; flow and organization are choppy	Most information presented in logical sequence; generally very well organized but better transitions from idea to idea and medium to medium needed	Thesis is clearly stated and developed; specific examples are appropriate and clearly develop thesis; conclusion is clear; shows control; flows together well; good transitions; succinct but not choppy; well organized
Creativity	Repetitive with little or no variety; insufficient use of multimedia	Little or no variation; material presented with little originality or interpretation	Some originality apparent; good variety and blending of materials/media	Very original presentation of material; uses the unexpected to full advantage; captures audience's attention
Material	Little or no multimedia used or ineffective use of multimedia; imbalance in use of materials—too much of one, not enough of another	Choppy use of multimedia materials; lacks smooth transition from one medium to another; multimedia not clearly connected to thesis	Use of multimedia not as varied and not as well connected to thesis	Balanced use of multimedia materials; properly used to develop thesis; use of media is varied and appropriate
Speaking Skills	Inaudible or too loud; no eye contact; rate too slow/fast; speaker seemed uninterested and used monotone	Some mumbling; little eye contact; uneven rate; little or no expression	Clear articulation but not as polished	Poised, clear articulation; proper volume; steady rate; good posture and eye contact; enthusiasm; confidence
Dress	Inappropriate – Too casual (e.g. shorts, strapless tops, jeans, hats)	Somewhat inappropriate / Somewhat too casual	At least one person too casual, but nobody dressed inappropriately.	Professional all around. Suits & appropriate dress shoes.
Length of Presentation	Too long or too short; ten or more minutes above or below the allotted time	Within six minutes of allotted time +/-	Within four minutes of allotted time +/-	Within two minutes of allotted time +/-

# Oral Presentation Evaluation Form

Name: \_\_\_\_\_

Group: \_\_\_\_\_

\_\_\_\_\_

Please indicate a score from 1 to 4 for each category. Back up your scores with comments.

Content

\_\_\_\_\_

Coherence  
and  
Organization

\_\_\_\_\_

Creativity

\_\_\_\_\_

Material

\_\_\_\_\_

Speaking  
Skills

\_\_\_\_\_

Dress

\_\_\_\_\_

Length of  
Presentation

\_\_\_\_\_