INSTRUCTOR: Richard P. Green II PhD, CPA  
OFFICE: CAB 427 E

<table>
<thead>
<tr>
<th>OFFICE HOURS</th>
<th>Monday</th>
<th>1:00 – 5:00 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tuesday</td>
<td>by appointment</td>
</tr>
<tr>
<td></td>
<td>Wednesday</td>
<td>1:00 – 5:00 PM</td>
</tr>
<tr>
<td></td>
<td>Thursday</td>
<td>3:00 – 5:00 PM</td>
</tr>
<tr>
<td></td>
<td>Friday</td>
<td>by appointment</td>
</tr>
</tbody>
</table>

OFFICE PHONE: 210 784 2325  
CLASS LOCATION: CAB 219  
EMAIL: rgreen@tamusa.edu

CLASS MEETING TIME: Thursday 5:30 - 6:45 pm (Hybrid)  
THERE ARE EXTENSIVE ON-LINE COURSE REQUIREMENTS FOR THIS CLASS.

TEXTBOOK: Detecting Accounting Fraud Analysis and Ethics, Cecil W. Jackson  
University of Southern California, Pearson. Additional materials will be provided from a variety of sources. Numerous web URL’s will be shared throughout the semester for additional reference. This material may be distributed via Blackboard or other Websites, and/or printed material.

Course Software
1. Microsoft Office applications: Word, Excel, and Access

COURSE DESCRIPTION AND OBJECTIVES
The use of specific accounting procedures for detecting and preventing fraud. Emphasis is placed on prevention, detection, and investigation methods to help minimize firms’ exposure to losses. Course is structured to enhance the student’s ability to understand the pervasiveness of occupational fraud, to assess its risk. Prerequisite: ACCT 5337.

Course Objectives:
Upon successful completion of this course, students will be able to
1. Understand how and why fraud is committed.
2. Identify how fraudulent conduct may be deterred
3. Determine how allegations of fraud should be investigated and resolved.

EVALUATION: The determination of your grade will comprise:
Mid Term Exam 25%
Final Exam 30%
Quizzes 25%
Research paper 20%

Graded items (exams, quizzes, homework, and participation) will have varying number of questions and graded elements. The number of points is not relevant to your grade. Only your percentage will be used in grade calculation.

Grades will be based on the following percentage ranges:
A = 90-100%; B = 80-89%; C = 70-79%; F = <70%
Exams: The Mid-term and final exams will be conducted in person at the time and classroom assigned for that exam. The Mid-term and final are each based on reading materials, lectures, and class discussions. The exam format will consist of short-answer and multiple choice.

Makeup exams: There are NO make-up exams. If you miss one exam, the final will count twice as much and will be comprehensive. If you miss both exams, your grade cannot be higher than a "B," assuming that you achieve 100% of all other grade events.

Homework/projects All assignments are to be submitted for grading by (1) completing the assignment in Blackboard or, if specifically directed to do so, uploading an appropriately formatted computer file to the appropriate assignment area on Blackboard.

Attendance: Class attendance is expected. Excessive absences, (more than 4 class meetings) will negatively affect your grade and may cause you to be removed from the class.

Quizzes: Quizzes will cover assigned reading material and may be given at the beginning, middle, end of class, or on-line. There is NO make-up for missed quizzes. However, I will remove the lowest quiz score from the calculation of your grade.

Research: Each student will select a topic relevant to the existence, prevalence, and or detection of fraud in United States Corporations. Appropriate secondary research will be conducted and an exhaustive report written of the topic. Each student will present his/her research and findings to the class. A schedule to guide this project will be provided by the fourth week of class to allow adequate time to complete the project.

Communications: TAMUSA has a policy that all email communications between students and instructors are to use the student's jaguar email account. Additionally to jaguar email, students may post and receive messages using the Blackboard message function. Please do not leave voice messages on my phone. Send an email to rgreen@tamusa.edu. I will respond as quickly as I can, usually within one business day. (Monday through Friday)
## TENTATIVE COURSE SCHEDULE — SUBJECT TO CHANGE AS NEEDED

<table>
<thead>
<tr>
<th>Week</th>
<th>Title</th>
<th>Chap</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction / Extent of fraud</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Ethics theory</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Sunbeam Corp</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Hocus Pocus: Sensormatic Corp</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>WorldCom: Bernard Ebbers</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Fictitious reporting schemes</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Mid Term EXAM</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Spring Break</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Enron fraud &amp; bankruptcy</td>
<td>7</td>
</tr>
<tr>
<td>10</td>
<td>Fraud through inadequate disclosure</td>
<td>8</td>
</tr>
<tr>
<td>11</td>
<td>Fraud through Underestimation</td>
<td>9</td>
</tr>
<tr>
<td>12</td>
<td>Student presentation of research</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Student presentation of research</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Student presentation of research</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Review and summation of class topics</td>
<td></td>
</tr>
<tr>
<td></td>
<td>FINAL EXAM</td>
<td></td>
</tr>
</tbody>
</table>

### Course Topics:
- morality, business ethics, theft, misrepresentation, falsehoods, detection methods

### UNIVERSITY POLICIES

#### DROPS POLICY:
You may drop the course on or before the date specified in the academic calendar for the time semester you are enrolled for an automatic grade of Q. If you wish to drop the class after that date, you will receive either Q (if you have satisfactory record so far) or F. The last date to drop a course, or withdraw from the University is located in the Academic Calendar. If you wish to drop the class, you must submit the necessary paperwork to the proper authority.

#### STUDENTS WITH DISABILITIES:
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disability. If you believe you have a disability that may require accommodations, please contact Counseling and Disability Support Services for the coordination of services. If you have any questions or need additional information, please contact Disability Support Services at (210) 784-1335.

#### ACADEMIC MISCONDUCT:
Students at Texas A&M University-San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic Dishonesty for which a student is subject to penalty includes cheating, plagiarism, fabrication, multiple submission, misrepresentation of academic records, facilitating academic dishonesty, unfair advantage, violating known safety requirements and ethical misconduct. This includes holding other students to same standards and reporting any incidents of alleged violation of the honesty policy to the instructor involved or, if necessary, to the appropriate academic department head. All students are responsible for being familiar with the Academic Dishonesty Policy which may be found in the Texas A&M University-San Antonio Student Handbook.

**Academic misconduct (See page 23, section 100 of Student Handbook)**
You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.
Forms of academic dishonesty:
1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.
2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
3. Fabrication: use of invented information or falsified research.
4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else’s words, ideas, or data as one’s own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one’s own work also constitutes plagiarism.

Nonacademic misconduct (see page 23, section 100 of the Student Handbook)
The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either 1) the instructional ability to conduct the class, 2) the inability of other students to profit from the instructional program, or 3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

Sexual misconduct (see page 23, section 200 of the Student Handbook)
Sexual harassment of student and employers at Texas A&M University-Kingsville is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

Sexual misconduct (See page 23, section 200 of Student Handbook):
Sexual harassment of students and employers at Texas A&M University-San Antonio is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

Message for pregnant and parenting students: Title IX of the Education Amendments of 1972 ("Title IX"), 20 U.S.C. §1681 et seq., protects students in all of the academic, educational, extracurricular, athletic, and other programs or activities of universities. This includes prohibiting discrimination against pregnant and parenting students. A student who is pregnant or parenting is entitled to special services. Texas A&M University-San Antonio is committed to implementing all provisions of Title IX. For availing of special services available to students whose curricular and co-curricular work is impacted by pregnancy and parenting related issues contact Dr. Jo Anna Benavides-Franke, Associate Vice President for Student Engagement and Success.

Statement for sponsored activities and programs open to the public, employees or students:
Texas A&M University-San Antonio is committed to providing special services to pregnant and parenting individuals as required by Title IX. To request such services, please communicate your needs 5 business days before the activity or program you plan to attend by calling Dr. Jo Anna Benavides-Franke, Associate Vice President for Student Engagement and Success.