

Fraud Examination  
ACCT 7320 / ACCT 7326  
Spring 2016

**Instructor:** Kevin Robinson  
**Office:** 304 Samford Hall  
**Office Telephone:** (334) 844-4389  
**Office Hours:** By appointment (routine hours 7:45 am – 4:45 pm daily)  
**Class Meets:** Thursday 3:30 pm Lowder 9  
**E-mail:** robinmk@auburn.edu

---

### Course Objectives

The course objectives are as follows:

- Develop an understanding of why and how fraud occurs particularly occupational fraud
  - Identify how accountants/auditors can deter fraudulent conduct
  - Develop an understanding of basic fraud schemes you may encounter
  - Explore how investigations are conducted and the general process of an investigation
  - Improve problem solving skills through fraud case scenarios
- 

### Course Materials

- *Fraud Examination 5<sup>th</sup> Edition* by Albrecht, Albrecht, Albrecht & Zimbelman; Cengage Learning
  - Supplemental materials will be included as we go through the semester. Items will be added to Canvas as applicable. When available materials from guest speakers will also be put on Canvas. Exams will cover material from guest speaker talks.
- 

### Class Organization and Assignments

Class time will be divided between lecture/discussion, case/discussions & presentations, and guest speakers who work in the field.

Two chapters per week will be assigned and you are expected to have read and completed any assignments. Some weeks we will spend more time on supplemental materials that help enhance the topic rather than specifically discussing all of the assigned reading.

The schedule may change from time to time due to outside speaker changes and my full time administrative responsibilities. I will keep you informed via canvas & e-mail of any changes.

---

---

## Academic Honesty

You are expected to be familiar with both the University's policy on academic dishonesty ([Academic Honesty Code](#)) as well as the School of Accountancy Academic Honesty Policy (on Canvas). Because of the nature of the accounting profession, I take academic honesty very seriously. Any student who engages in any form of academic dishonesty is subject to the maximum allowed disciplinary action.

---

## General Points

- Drop policies dictated by the [Auburn University Bulletin](#) and the [Student Policy eHandbook](#) will be strictly followed.
- Any student, who, because of a disabling condition, may require some special arrangements in order to meet course requirements should contact me as soon as possible to make the necessary accommodations.

---

## Course Requirements and Grades

- Your class grade will be based on a 10-percentage point scale (e.g., 90% and above = "A"; 80 % to 89 % = "B"; etc.). The weights given to the various assignments are as follows:

|  | <u>Points</u> |
|--|---------------|
| Exam 1                                     | 100           |
| Exam 2                                     | 100           |
| Participation/Cases/Quiz/Other Assignments | 100           |
| Exam 3                                     | 200           |
| Total                                      | 500           |

- Participation will be made up of attendance, preparation, cases and homework assignments. Class participation is critical to this being a positive experience for all of us this semester. Guest speakers are giving up their time to be with us to allow you to learn from their experiences so I expect both attendance, attention, and interaction particularly on those days.

---

## Disclaimer

The instructor reserves the right to change deadlines, the course schedule, and classroom procedures and policies if circumstances dictate. Any changes will be announced in class and or canvas.

---

## **Schedule**

January 14 - Course Introduction & Overview

January 21 - Chapters 1 & 2 (Nature of Fraud & Why People Commit Fraud)

January 28 – Chapters 3 & 4 (Fighting Fraud & Preventing Fraud)

February 4 -- Chapters 5 & 6 (Symptoms of Fraud & Data Driven Fraud Protection)

February 11 – Exam 1

February 18 – Chapters 7 & 8 (Investigating Theft & Concealment)

February 25 – Chapters 9 & 10 (Conversion Investigation & Inquiry Methods/Reports)

March 3 – Chapters 11& 12 (Financial Statement Fraud & Revenue and Inventory Fraud)

March 10 – Exam 2

March 17 – SPRING BREAK

March 24 – Chapters 13 &14 (Liability, Asset & Inadequate Disclosure & Fraud Against Orgs)

March 31 – Chapters 15&16 (Consumer Fraud & Bankruptcy/Divorce/Tax Fraud)

April 7 – Chapters 17 & 18 (Fraud in E-Commerce & Legal)

April 14 – NO CLASS PRIOR SPEAKING ENGAGEMENT

April 21 – Course Review & Summary

April 28 – Exam 3

Textbook assignments for each chapter will typically be posted on Fridays in Canvas and due the following Thursday.