

Class Overview

General Class Information <i>All fields must be completed and posted in UVaCollab and World Viewable in SIS no later than two weeks prior to registration.</i>			
Subject Area & Catalog Number	ACCT 5410	Class Title	FRAUD EXAMINATION
Credit Type	<input checked="" type="checkbox"/> Credit <input type="checkbox"/> Undergraduate <input checked="" type="checkbox"/> Graduate <input type="checkbox"/> Noncredit	Delivery Method	<input checked="" type="checkbox"/> P (In-Person) <input type="checkbox"/> CI (Classroom/Internet) <input type="checkbox"/> WB (Web-Based)

1. Class Description (Use the SIS 400 characters from catalog description)

Focuses on the principles and methodology of fraud detection and deterrence. Examines how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACCT 3120 Intermediate Accounting II

Credits: 3

2. Learning Outcomes

Ability to recognize, investigate, and resolve various occupational fraud schemes, including schemes enabling financial fraud reporting and involving misappropriation of company assets and corruption.

3. Assessment Components

Two tests will constitute 80% of the course grade. Test I will cover fraudulent financial reporting and corruption (40%), and Test II will cover misappropriation of assets (40%). Investigation of the various fraud models and schemes in each topic area will be included in each test, as appropriate. The remaining 20% of the course grade will consist of one or two announced quizzes (10%) and class participation (10%).

4. Required Text (include ISBN, specific edition)

Wells, Joseph T. Principles of Fraud Examination (3rd edition)
 Mulford, Charles W. and Eugene Comisky, The Financial Numbers Game: Detecting Creative Accounting Practices.

5. Required Additional Resources and Technical Components

None.

6. **Other Class Expectations (for Classroom/Internet and Web-Based classes, specify any live (synchronous) meetings dates, times, delivery mode)**
None.