



Business Administration



Development Date: November 2012

Revision Date: November 2013

Chair's Approval:

Professors

Name

Phone number

Notes

Final Exam

Students must obtain a mark of 50% or more on the Final Exam in order to pass this course.

Course Work

All assignments are due the lecture immediately following completion of the material covered by the homework assignment. Assignments that are not submitted on time will be assigned a mark of zero, unless a medical certificate is filed with the professor.

Missed progress tests and final exam will not be rescheduled without a medical certificate or other supporting documents. Inconvenience to the student is not a valid reason for missing a scheduled exam

Use of Moodle in This Course

We will be using Moodle in this course. It will be used for posting course overheads, guided writing exercises and solutions, sending emails to the professor, and posting quiz and review solutions. If available electronically, assignment solutions will also be posted.

Assigned Readings

This course covers a considerable amount of material during the semester. Students are expected to do the assigned readings in advance of class and be prepared to discuss areas of difficulty and to participate in discussions in class.

Class sessions will consist of lectures, case studies and discussion. The classes will be interactive, with students working through the cases, developing investigative strategies, and seeking to prove how the fraud was committed.

Required Texts/Resources

Principles of Fraud Examination, 4th Edition, Wells, J.T., Wiley Publishing

Course Schedule

Date		Topic	Textbook
Week of:		Tues., Jan. 3 Classes begin for all academic programs Mon., Feb. 13 Family Day - No classes Tues., Feb. 14 to Fri., Feb. 17, Mid-semester break - No classes Mon., Apr. 10 Last day of regularly-scheduled classes Wed., Apr. 12 to Wed., Apr. 26 Final exam period* *Fri., Apr. 14 to Mon., Apr. 17 Easter - No exams	
Jan	6	Introduction to Fraud Examination	Ch 1
	13	Skimming Cash Larceny	Ch 2 Ch 3
	20	Cheque Tampering Register Disbursement Schemes	Ch 5 Ch 8
	27	Billing Schemes	Ch 4
Feb	3	Payroll Schemes	Ch 6
	10	Expense Reimbursement Schemes	Ch 7
	17	READING BREAK (<i>Feb 14 to 17 – no classes</i>)	
	24	Mid-term Exam (Chapters 1, 2, 3, 4, 5, 6, 7, & 8)	
Mar	3	Non-cash Assets	Ch 9
	10	External Fraud Schemes Corruption	Ch 13 Ch 10
	17	Accounting Principles and Fraud	Ch 11
	24	Fraudulent Financial Statement Schemes	Ch 12
	31	Fraud Risk Assessment Interviewing Witnesses	Ch 14 Ch 16
Apr	7	Conducting Investigations and Writing Reports Occupational Fraud and Abuse: The Big Picture	Ch 15 Ch 17
Apr	15 - 23	Final Exam Period	

