

Business Administration

Course Number:	BUAD 367
Course Title:	FRAUD EXAMINATION
Credits:	3
Calendar Description:	This course will provide a basic understanding of occupational fraud and the methods of detection and prevention. Topics included in the course are asset misappropriation, bribery and corruption, and fraudulent financial statements.
Semester and Year:	Winter 2018
Prerequisite(s):	BUAD 263
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Elective
Substitutable Courses:	Students in the Accounting and Financial Services option may substitute any other second year BUAD course.
Transfer Credit:	
Special Notes:	
Originally Developed:	November 2012
EDCO Approval:	November 2013

Professors

Name	Phone number	Office	Email
Randy Newton	250-762-5445 x4564	Kelowna: C157	RNewton@okanagan.bc.ca

Learning Outcomes

Upon completion of this course students will be able to

- develop an understanding of how and why occupational fraud is committed.
- distinguish between various types of fraud.
- recognize and analyze how the fraud was committed.
- design systems to prevent and detect fraudulent activity.
- determine how allegations of fraud should be investigated and resolved.

Course Objectives

This course will cover the following content:

See course schedule

Evaluation Procedure

Term Work (Quizzes, Presentation, Participation)	15%
Paper	10%
Mid-term Exam	35%
Final Exam	40%
Total	100%

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

SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?