

**De Anza College**  
**Fraud Detection and Deterrence Online: CRN 44866**  
**Course Syllabus – Spring 2017**

**Instructor:** Keith Mello, CPA

**Contact Information:**

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**Prerequisites:** ACCT 1B or ACCT 1BH

**Course Description (from 2016-2017 De Anza Course Catalog):**

The principles and methodology of fraud detection and deterrence as it relates to occupational fraud are covered in this course. Includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, accounting principles and fraud, fraudulent financial statements, risk assessment and interviewing witnesses.

**Required Text and Materials:**

- *Principles of Fraud* by Joseph T. Wells 4<sup>th</sup> Edition [Chapters 1-12 DeAnza College custom edition]
  - A discounted *ebook* can be purchased at: <https://www.vitalsource.com/products/wcs-fraud-exam-4e-wlyetx-f-de-anza-joseph-t-wells-v9781119379164>
  - Entire physical book can be purchased at the De Anza Bookstore (much more expensive)
- Canvas course management system for discussions, publisher PowerPoints, case study, interviewing techniques project and midterm examination.

**Student Learning Outcomes (SLO's)**

1. Demonstrate competency in critical thinking by deconstructing various frauds to determine how the frauds could be perpetrated and how they might be mitigated.
2. Communicate effectively to demonstrate knowledge of information as well as ability to reduce complex information into an understandable format.

**Student Expectations:**

I expect you to **READ** the relevant pages of the textbook relating to the chapter module that we are addressing.

I expect you to **COMPLETE** the required case study and interview project.

I expect you to **PARTICIPATE** in the online class discussions.

I expect you to **REVIEW** course content in preparation for the midterm and final examinations.

I expect you to **GET HELP** from other students or seek tutoring when you are struggling with the material.

## Course Format & Assignments:

- You will be able to review the **Chapter PowerPoints** provided by the publisher to supplement reading.
- There will be an online **discussion** for *each* chapter. The discussions are worth 4 Points Each.
  - To receive the full points you must BOTH *comment* once and *respond* to an existing comment.
- The **midterm** covers Chapters 1-5.
  - Access to the online examination window will *begin* Thursday 5/11 at 12:00 a.m. and close on Sunday 5/14 at 11:00 p.m.
  - Once you begin the examination, you will have 75 minutes to complete the exam. Again, you will not have time to look up how to answer each question.
  - The Midterm can't be rescheduled, time extended, or retaken *regardless of the reason*. Any late submissions will automatically get a 50%.
- **Case Write-Up and Interviewing Techniques Project** will be submitted through Canvas.
  - There are no extensions. Any late submissions will automatically get a 50%.
- The **final** examination is *comprehensive* and **MUST be taken IN PERSON at the scheduled time**.
  - The exam is **closed book and no notes**. It is your last chance to demonstrate mastery of the course objectives.
  - The final can NOT be rescheduled OR madeup, *regardless of the reason*. If you miss the final examination, you will receive a **zero** on the examination.
- The **Interviewing Quiz** is a 20 Point Quiz on Canvas covering the concepts learned during the Interview Techniques Project.
  - Access to the online quiz window will *begin* Monday, 3/27 at 12:00 am and close on Wednesday, 3/29 at 11:00 p.m.

## Grading Philosophy:

First, and foremost, I grade based on **PERFORMANCE**, not effort. **YOU EARN YOUR GRADE**. I use total points to determine your letter grade. One of the shortcomings of using this point system to determine traditional letter grades (which are based on a percentage ranging from 50-100) is the assignment of an *individual* assignment grade less than 50%. Therefore, you will not receive anything lower than a 50% on any individual assignment unless you violate the academic integrity policy. This process helps to assure an accurate grade based on your overall performance in the course. With this philosophy, however, there is **NO place for any extra credit assignments or dropping of, making up, or rescheduling assignments and exams**.

## Grade Determination:

Discussions	48	450 – 500 points	A	100% =A+, 99-94%=A, 93-90% =A-
Fraud Case Write-up	87	400 – 449 points	B	89-87% =B+, 86-84%=B, 83-80% =B-
Interview Project	70	350 – 399 points	C	79-77% =C+, 76-70=C
Midterm	100	300 – 349 points	D	69-67% =D+, 66-64%=D, 63-60%=D-
Interviewing Quiz	20	Below 300 points	F	Below 59%=F
Final	<u>175</u>			
Total	500			

## Academic Integrity:

I expect the case study write-up, interviewing techniques project, and examinations will honestly reflect your own learning and knowledge in this course. There will be some online discussion of the fraud case and interviewing techniques project, but I do expect that **you will ultimately be completing these assignments, not copying them**.

Plagiarism constitutes taking someone else's ideas as your own even if you do not use the exact same wording. Anytime you use someone else's ideas or words, you need to provide the necessary references and citations.

Plagiarism includes (but is not limited to) having somebody else write your essay or memorandum for you or using an essay or memorandum or taking bits and pieces (without citing them) from any informational source (such as the Internet, a book, a magazine, a newspaper, and so forth). Cheating constitutes copying work from another student and displaying it in full or in part on your exam. If a student is caught plagiarizing or cheating, the student will receive a **ZERO** on the assignment or exam and will be reported to administration (which may eventually result in dismissal from the course and potentially from the College).

### **Student Behavior:**

I expect you to act **respectfully and responsibly** at all times online and in your interactions with me and others online and outside of class (i.e., my office hours). This is a learning environment, and you will behave accordingly. All of our time is valuable and everyone deserves to be treated with respect. Accordingly, any disrespectful or irresponsible behavior will not be tolerated. Students who engage in this behavior will be asked to leave an online discussion (or my office if it is during office hours), and if the behavior continues, will be dropped from the course. Examples of disrespectful or irresponsible behavior include (but are not limited to):

- Mean, degrading, aggressive, and/or inappropriate comments made in a discussion, phone call, or email
- Excessive emails and/or voicemails to the instructor
- Monopolizing discussion time through excessive questions or responses

### **Withdrawal**

It is the student's responsibility to drop a class. Therefore, **if you wish to drop this course, you need to drop it; I will not drop you.**

### **Academic Accommodations:**

Students with learning challenges supported by documentation from Disability Support Services should contact the Instructor ASAP so that the proper accommodations can be made. Accommodations will not be provided without proper documentation.

COURSE CALENDAR (subject to change)

Week	Day	Date	Topic	Measurements (not including Quizzes)
1	Sun	4/16	CH 1	<b>CH 1 Discussion</b> due at <b>10:00 p.m.</b>
2	Sun	4/23	CH 2 and CH 3	<b>CH 2 Discussion</b> due at <b>10:00 p.m.</b> <b>CH 3 Discussion</b> due at <b>10:00 p.m.</b>
3	Mon Sun	4/24 4/30	CH 4	<i>Last day to drop a class with no record of grade</i> <b>CH 4 Discussion</b> due at <b>10:00 p.m.</b> <b>Interview Techniques Project</b> due at <b>11:00 p.m.</b>
4	Sun	5/7	CH 5	<b>CH 5 Discussion</b> due at <b>10:00 p.m.</b>
5	Sun	5/14		<b>MIDTERM (CH 1-5)</b> due at <b>11:00 p.m.</b>
6	Sun	5/21	CH 6 and CH 7	<b>CH 6 Discussion</b> due at <b>10:00 p.m.</b> <b>CH 7 Discussion</b> due at <b>10:00 p.m.</b>
7	Sun	5/28	CH 8 and CH 9	<b>CH 8 Discussion</b> due at <b>10:00 p.m.</b> <b>CH 9 Discussion</b> due at <b>10:00 p.m.</b>
8	Fri Sun	6/2 6/4	CH 10	<i>Last day to drop with a "W." Withdraw date is enforced.</i> <b>CH 10 Discussion</b> due at <b>10:00 p.m.</b>
9	Sun	6/11	CH 11	<b>CH 11 Discussion</b> due at <b>10:00 p.m.</b>
10	Sun	6/18	CH 12	<b>CH 12 Discussion</b> due at <b>10:00 p.m.</b> <b>Fraud Case Write-up</b> due at <b>11:00 p.m.</b>
11	Fri	6/23		<b>FINAL EXAM</b> from <b>6:00-8:00 p.m.</b>
12	Wed	6/28		<b>Interviewing Techniques Quiz</b> due at <b>11:00 p.m.</b>