Instructor: Mike Braswell, Ph.D.

Office Location: Beatty Center 406

Email: braswelljm@cofc.edu
Email is the best way to communicate with me. Please include “ACCT 510” in the subject field of any email that you send me so that I do not accidentally overlook your message.

Office Hours: Tuesday 9:30 – 10:30 a.m.; 3:00-4:30 p.m.
Wednesday 3:00 – 5:30 p.m.

If you plan to stop by for office hours, please email me beforehand to confirm your visit. I often have committee meetings that interfere with office hours, but I can easily reschedule another time to meet with you.

Required Textbooks:
Fraud Examination. Albrecht, W., C. Albrecht, C. Albreht and M. Zimbelman. 5th Ed. South-Western Cengage Learning. ISBN# 9781305079144

Prerequisites:
ACCT 409

Course Description & Learning Objectives:
- Examine current theory and practice of internal auditing viewed as a component of organizational governance
- Evaluate various internal audit activities
- Develop an appreciation for the ethical underpinnings of fraudulent behavior
- Become familiar with the professional opportunities and institutional nature of forensic accounting
- Understand the motivation of people who commit fraud
- Familiarize yourself with empirical research relating to fraud and forensic accounting
- Become acquainted with the various techniques used to perpetrate fraud
- Understand techniques used to detect financial statement fraud
- Become familiar mechanics underlying specific types of fraud
- Understand ow to conduct forensic fraud examination on financial statements

This course addresses the Masters of Accountancy Specialized Skills and Knowledge learning goal.

Administrative Issues & Course Policies:

Academic Integrity- Cheating or plagiarism in any form will result in a failing grade for the course. Each student must adhere to the College of Charleston Honor Code and Code of Student Conduct. This includes signing the role for other students. Students can find the complete Honor Code and all related processes in the Student Handbook at http://studentaffairs.cofc.edu/honor-system/studenthandbook/index.php

Attendance Policy- Attendance in this course is mandatory. Examinations and assigned materials will require attendance of all classroom lectures. Make-up examinations are not given. Late assignments are not accepted under any circumstance. If the student is to be absent, assignments must be submitted prior to the due date.

Class roll will be routinely taken. Late arrivals who miss the roll call will be counted as absent for that day. Any student who misses more than two classes may receive a failing grade for the course and/or will be administratively dropped from the roll. You will also lose any curves awarded on exam grades if you miss an unacceptable number of class meetings.
In extreme cases exceptions to the absence policy may be made on an individual (case-by-case) basis. These exceptions will only be considered with appropriate documentation requested by the professor and a letter from the Dean of Students.

Policy on Cell Phones, Laptops and PDA Devices:
The use of all PDA devices, including cell phones and laptop computers are expressly forbidden in the classroom. Texting, receiving or sending messages, cell phone use, or the use of laptop computers will result in immediate dismissal from the lecture with an absence recorded.

Also, for each violation of this policy, the penalty will be a reduction of the student’s final grade by one letter grade. (For example if you violate this policy, this means that if you have earned a B for the course, you will be assigned a C for the course. If you earn a C+ for the course, you will be assigned a D+ for the course, etc.) Furthermore, students who violate this policy will automatically lose the benefit of any curve given during the semester and their grade will be reduced by one letter grade after the curve has been taken away. Students must keep these devices turned off and out of sight during class. It is a violation of this policy to keep such devices on your lap. On the first violation, the student will have assigned seating for the rest of the semester.

Disability Accommodation:
The College of Charleston complies with the Americans with Disabilities Act. If you need accommodation, please see me during the first week of class. The College will make reasonable accommodations for persons with documented disabilities. Students should register at the Center for Disability Services / SNAP, located on the first floor of the Lightsey Center, Suite 104. Students approved for accommodations are responsibility for notifying me as soon as possible and for contacting me one week before an accommodation is needed.

Other Policies:
- Per policy, this course consists of me, the professor, and you, the student(s). It is not legal for me to discuss your performance in this course with anyone other than you. To be clear, I will not be responding to your parents’ concerns about your performance in class as College of Charleston policies and state laws prohibit me from doing so.
- Audio and visual recording media are forbidden in the classroom. Under no circumstance is it permissible to record my lectures.
- Students are never to walk in late for class or leave early unless prior arrangements have been made with the professor. Tardy students will not be permitted to take examinations. If you arrive late or leave early without explicit permission, you will be counted as absent for the day.
- Any student who is considered by the professor to pose a disruption to the class may be administratively withdrawn or may receive a failing course grade.
- Students must complete all assigned material before coming to class. The professor reserves the right to not address questions or comments by those not doing the assigned work prior to class. This is consistent with the College of Charleston Classroom Code of Conduct (see Student Handbook).
- Sleeping in class is rude and will result immediate dismissal from the lecture with an absence recorded.
- This syllabus may be amended by the Professor as needed.
Exams: There will be a combination of three in-class and/or take-home exams. The format of the exams typically consists matching, multiple choice questions and essay questions.

Exams will be given during scheduled class periods only. I will not give make-up exams unless there is a pre-approved excuse (with documentation). It is extremely rare that I agree to let you take a make-up exam. If you miss an exam without permission, then you will receive a 0 for that exam grade. You have one week from the time the graded exams are returned to you to challenge anything that may concern you. After the one-week period ends, there will be no changes to those grades.

Fraud Investigation Critiques: Once the semester is underway, you will be required to analyze an actual fraud case and provide the class with a brief five to ten-minute presentation about the fraud investigation of your choosing.

Case Studies: Three case studies will be assigned throughout the semester. You are required to complete all four cases, but I will average the top three case grades to derive your overall grade for this component of your course grade.

Homework & Research Article Summaries: Several end-of-chapter problems will be assigned and discussed during class. You will also be required to write summaries of academic research articles that will supplement topics covered throughout the course.

Research Paper & Presentation: You will be required to write a research paper relating to corporate governance, internal auditing or fraud. The final class meetings of the semester will be dedicated to presentations of your research paper. More details will be provided during the early part of the semester.

Class Participation: You are expected to engage in class discussions and answer questions when called upon. You are also expected to engage in respectful debate and discussions with your peers and me.

Grading Scale: I will follow the plus-minus grading system whereby course letter grades correspond to the following numerical course averages:

- A = 90%
- B+ = 87%
- B = 80%
- C+ = 77%
- C = 70%
- F = below 70%
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<td>Course Overview</td>
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<td>Chapter 1: Nature of Fraud</td>
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<td>Chapter 14: Fraud Against Organizations</td>
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<td>Chapter 5: Recognizing the Symptoms of Fraud</td>
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<td>Tues-2/11</td>
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<td>Chapter 16: Bankruptcy, Divorce &amp; Tax Fraud (Exam 3 Material)</td>
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