



COLORADO STATE UNIVERSITY  
— GLOBAL —

## ACT557: ADVANCED FRAUD INVESTIGATIONS AND FORENSIC ACCOUNTING

**Credit Hours:** 3

**Contact Hours:** This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

**Faculty Information:** Faculty contact information and office hours can be found on the faculty profile page.

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### **COURSE DESCRIPTION AND OUTCOMES**

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**Course Description:**

This course teaches students how to plan and execute complex fraud examinations and forensic accounting. Emphasis includes strengthening students' evidence gathering skills by determining relevant evidence in a fraud and/or forensic accounting investigation and how such evidence should be collected and interpreted to avoid legal issues. Students will learn how to implement advanced analytical techniques for detecting common types of financial statement fraud schemes. Students will also gain comprehensive skills to prepare for and conduct interviews of witnesses and suspects in a fraud and/or in a forensic accounting investigation, as well as provide valuation support, litigation support, and expert testimony services in court under direct and cross-examination.

**Course Overview:**

This course explores how to plan and to execute complex fraud and forensic accounting investigations and examinations. The first two modules include an introduction to fraud and forensic investigative accounting and typical situations involving employee and financial statement-related frauds. Modules 3 and 4 focus on litigation services provided by forensic accountants, including how to properly gather and store evidence, as well as different types of litigation support forensic accountants provide to the courts and lawyers in special situations. Module 5 covers the forensic accountant's role in estimating losses and navigating the legal system in commercial damage situations. Modules 6, 7, and 8 emphasize the roles of forensic accountants in investigations related to electronic data, digital forensics types of analyses, and cybercrimes—including legal issues and loss valuations involved in these situations. This course also includes an extensive P-cards (procurement cards) case study requiring students to use both Excel and Access to complete the requirements, which start in Module 6 and end with the Portfolio Project in Module 8.

**Course Learning Outcomes:**

1. Evaluate history and status of the forensic accounting profession.

2. Evaluate financial fraud schemes and employ advanced analytical techniques for detecting common types of financial fraud schemes.
3. Evaluate money laundering and transnational financial flows as well as apply indirect techniques of income reconstruction.
4. Prepare for and learn how to conduct interviews of witnesses and suspects in fraud investigations; evaluate courtroom procedures and litigation support; and utilize proper fraud evidence management.
5. Evaluate cybercrimes, electronic data investigations, digital forensics analysis, and legal issues associated with cybercrimes.
6. Describe and apply how to compute economic damages, including commercial damages and cybercrime losses.

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## **PARTICIPATION & ATTENDANCE**

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Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal from the course. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements, just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

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## **COURSE MATERIALS**

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### **Required:**

Crumbley, D. L., Fenton, E. D., Smith, G. S. & Heitger, L. E. (2017). *Forensic and Investigative Accounting* (8th ed.). Riverwoods, IL: Wolters Kluwer, CCH Inc. ISBN-13: 978-0808046240

**NOTE:** *All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.*

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## **COURSE SCHEDULE**

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### **Due Dates**

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and Peer Responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Weeks 3 and 6. There are two total sessions.

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## WEEKLY READING AND ASSIGNMENT DETAILS

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### Module 1

#### Readings

- Chapters 1-4 in *Forensic and Investigative Accounting*
- Association of Certified Fraud Examiners (2009). *How to detect and prevent financial statement fraud* (2nd ed.). Retrieved from [https://www.acfe.com/uploadedFiles/Shared\\_Content/Products/Self-Study\\_CPE/Financial-Statement-Fraud-2009-Chapter-Excerpt.pdf](https://www.acfe.com/uploadedFiles/Shared_Content/Products/Self-Study_CPE/Financial-Statement-Fraud-2009-Chapter-Excerpt.pdf)

#### Discussion (25 points)

#### Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Please review the APA Sample Research Paper provided in the Module 1 folder to better understand the course expectations for what the formatting of your assignment submission should look like, not only for this assignment, but also for any research paper or writing assignment throughout this course:

#### **Option #1: Managing the Business Risk of Fraud: A Practical Guide**

Visit the AICPA website ([www.aicpa.org](http://www.aicpa.org)). Research and review *Managing the Business Risk of Fraud: A Practical Guide* (located in the module folder). Page 6 of the guide describes the *5 Principles* for any type of organization to proactively establish an internal environment to effectively manage an organization's fraud risks.

Research "**managing fraud risk**" in the CSU-Global Library. Using at least three articles and/or journals that you identify in your research, write a minimum 3-page essay in Word (excluding the cover page and the references page) explaining examples of how an organization can apply effectively each of the *5 Principles*, individually, within an organization to manage its fraud risks. Also include, under each of the *5 Principles*, how a Forensic Accountant engaged by the organization would go about estimating or predicting if an organization has/had effectively applied measures to manage each fraud risk.

**You should copy and paste in bold type each of the 5 Principles as part of your submission.**

Your paper should be at least 3 pages in length (excluding a cover page and a reference page and excluding the required Exhibits or Appendices) and formatted according to the *CSU-Global Guide to Writing and APA*. Submissions in excess of 3 pages are acceptable. Be sure to discuss and reference concepts taken from the assigned module readings and relevant research. You must include a minimum of three credible, academic or professional references supporting your submission and work. Review the grading rubric to see how you will be graded for this assignment.

#### **Option #2: Top 5 Characteristics or Skills Identified by Attorneys for Forensic Accountants**

Visit the AICPA website ([www.aicpa.org](http://www.aicpa.org)). Research and review *Characteristics and Skills of the Forensic Accountant* (located in the module folder). Based on the information contained in the document, elaborate on **the top five characteristics or skills identified by attorneys** for Forensic Accountants and

compare them to the top five characteristics or skills required of or identified by CPAs working in the accounting profession in general.

This assignment has two deliverables.

First, write a minimum one-page memo that includes the following:

1. Identify the characteristics or skills identified by attorneys and rank them in priority order.
2. Discuss the specific nature of each characteristic or skill in some level of detail.
3. Discuss the differences in the rankings between attorneys and CPAs and why these differences are both important and relevant to the needs of lawyers and/or the needs of the accounting profession.

**You should copy and paste each of the requirements in bold type into your submission to ensure that you answer each of the assignment requirements. Submissions in excess of one-page are acceptable.**

In addition to submitting your memo, research “**attorney-client privilege and the forensic accountant**” in the CSU-Global Library. Using at least three articles and/or journals that you identify in your research, write a minimum 3-page essay in Word (excluding the cover page and the references page) theorizing how privilege can be extended to a consulting forensic accountant, as well as his or her work product.

Your essay should be at least 3 pages in length (excluding a cover page and a reference page and excluding the required Exhibits or Appendices) and formatted according to the *CSU-Global Guide to Writing and APA*. Submissions in excess of 3 pages are acceptable. Be sure to discuss and reference concepts taken from the assigned module readings and relevant research. You must include a minimum of three credible, academic or professional references supporting your submission and work. Review the grading rubric to see how you will be graded for this assignment.

#### **PORTFOLIO PROJECT REMINDER**

A final Portfolio Project is due at the end of the course. The Portfolio Project actually starts with a Case Study and a related Critical Thinking Assignment during Module 6, and then continues in Module 8 with the rest of the requirements as the Portfolio Project.

We suggest you look ahead at both the Module 6 Critical Thinking Assignment and the continuation of this Assignment as the Project in Module 8. The Assignment in Module 6 and the Project in Module 8 require you to use Microsoft Excel and Access, so you should be prepared to have access to the latest version of both software products well in advance.

Due to the nature, the size, and the complexity of the Case Study, we have only one option for the Critical Thinking Assignment in Module 6 and the Portfolio Project in Module 8.

This week is a good week to look ahead at this Case Study, and to start asking your Instructor questions on the Requirements of this case study.

Review the Portfolio Project grading rubric to understand how you will be graded on your Project.

## **Module 2**

### **Readings**

- Chapters 5-7 in *Forensic and Investigative Accounting*

## Discussion (25 points)

### Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

#### Option #1: Securities Fraud investigation

Review the Excel spreadsheet located in the module folder containing the financial statements of **Cloudy Company, Inc.**, a publicly traded company. The financial statements are adapted from a company that was involved in securities fraud. The alleged perpetrator of the fraud was the founder/Chief Executive Officer (CEO) of the company.

Leading up to the fraud allegation, the company had been in existence for a few years. Hence, the attached financial statements include: income statements for years ended 4, 5, and 6; balance sheets or years 5 and 6; and a statement of cash flows for year ended 6.

You've been hired as the forensic accountant to investigate whether or not fraud has occurred, and if so, the extent of the fraud. Use the financial statements and information provided in the instructions below to create a detailed fraud investigation report by responding to the following questions/topics:

1. Compute and interpret the common-size analysis for the income statement and balance sheet for each year provided.
2. Compute and interpret the trend analysis for the income statement and balance sheet for each year provided.
  1. Compute the cash flows analysis; that is, indicate the major uses and sources of cash, and the relationship of net income to accruals.
  2. What are some of the possible questions raised by the cash flows analysis?
  3. Which items on the cash flows analysis would you investigate further and why?
3. Compute and interpret the ratios analyses for years 4, 5, and 6 for the income statements; for years 5 and 6 for the balance sheets; and for year 6 for the statement of cash flows. The ratios must include at least the following:
  1. Liquidity (current and net working capital)
  2. Profitability (gross margin, return on sales, return on assets, and return on equity)
  3. Efficiency (total assets turnover, accounts receivable turnover, and accounts receivable days)
  4. Leverage (debt to assets, equity to assets, debt to equity, and equity multiplier)
4. What do the above analyses indicate about the relationships between the income statements and balance sheets?
5. Based on your understanding of the financial data, which areas of each financial statement need further attention? Be sure to provide rationale and support for your assertions.
6. CPA firms audited the attached financial statements; a local CPA firm audited years 4 and 5, while an out-of-state CPA firm audited year 6. Although year 7 statements were not provided to you, one of the big CPA firms reviewed the interim financial statements for year 7. Discuss the following about the audits and reviews:
  1. The nature of assurances on the financial statements.
  2. Accounting principles and concepts violated by Cloudy Company.
  3. The context of the financial statements' presentation. Who were the primary users of the financial statements?

In addition to the financial statements provided, indicate what other evidence you will use in the course of your investigation. In addition to the CEO, who is the primary suspect, which organizational positions will you interview and in what order you will conduct the interviews? Examples of such positions or representatives include the accountant, Chief Financial Officer (CFO), clerks, and secretary. Your 8- to 10-page report must be accurate, clear, and detailed. You must include a summary of your findings and support the summary with answers to the above questions. You must cite at least six credible sources to support your points. Your sources may be from the course readings or from the CSU-Global Library. Your paper must be formatted in accordance with the *CSU-Global Guide to Writing and APA*.

### **Option #2: Cash Shortage Investigation**

Read the **Fact Pattern Sheet** located in the module folder. Imagine that you have been called in as a fraud investigator to examine why the cash shortages described have been occurring. You also must identify who is committing the fraud, and you must accumulate evidence to obtain a conviction against the individual(s) involved.

Prepare a memorandum that addresses the following items in detail:

1. What is the type of fraud being investigated? Explain the rationale.
2. Who are the possible perpetrator(s) of the cash shortages? Explain.
3. Based on the facts presented, identify possible deficiencies within the internal control system of ABC. Assuming this was a publicly held company, what are some of the possible violations of the Sarbanes-Oxley Act? List all sections of the Act that have potentially been violated and present evidence to support your position. How can the deficiencies of the internal control system be mitigated?
4. Identify any conflicts of interest within this case and analyze possible outcomes that may occur.
5. What are some of the motivating factors and criminal opportunities that would cause this crime to occur?
6. What patterns of behavior point towards a certain individual(s) being the perpetrator(s) of the cash shortages?
7. For investigative purposes, what evidence needs to be procured to substantiate a conviction for the individual(s) involved? List all documents needed and indicate which items will require a subpoena or search warrant, assuming that you are a fraud investigator from a state agency authorized to conduct such investigations.
8. After obtaining and reviewing the evidence, do you feel that you are ready to interview the perpetrator(s)? What is your recommended approach to such an interview(s)? What questions (minimum of ten would you most likely ask?
9. Present your findings in this investigation stating:
  1. The name(s) of the accused.
  2. Evidence that links the person(s) to the crime.
  3. Charges recommended to the prosecutor.

Your report should be 8- to 10 pages in length, and you should include a section that addresses each item separately and in chronological order. Your report must be supported by at least six credible sources. Your sources may be from the course readings or from the CSU-Global Library. Your paper must be formatted in accordance with the *CSU-Global Guide to Writing and APA*.

## Module 3

### Readings

- Chapters 8 & 9 in *Forensic and Investigative Accounting*

### Discussion (25 points)

#### Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

#### **Option #1: Litigation Services Provided by Accountants: A Comprehensive Problem**

Go to Chapter 8, pages 8-40 through 8-44 in your course textbook, where you will find a Comprehensive Problem addressing the Learning Objectives described in Chapter 8, *Litigation Services Provided by Accountants*.

Here, you will find an example of an expert witness in an article titled: *You Got the Litigation Engagement: So Now What?*

(Perhaps you will find that rereading this article will help you better digest the concepts you will be asked to address for this assignment option.)

Prepare a list of mistakes that the expert made in his expert witnessing engagement. First, summarize each mistake in bold type, and then discuss how the expert could have avoided each mistake.

Hint: Anderson made more than 20 mistakes during this engagement. You should be able to recognize at least 10 of them.

Your submission should be a minimum of 4 pages in length, excluding a separate cover page and references page. Longer submissions are permissible. Your submission should be formatted according to the *CSU-Global Guide to Writing and APA*. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

#### **Option #2: Proper Evidence Management**

Address each the following items specifically in your Word document submission by copying and pasting each item in bold type.

1. Define and explain attorney-client privilege.
2. Discuss accountant-client privilege and explain in which circumstances and/or when is this privilege honored.
3. Explain Benford's law and when/in what types of situations this technique is used.
4. Evaluate how computer evidence must be handled to be admissible in court. Be specific.
5. Analyze the validity of this statement: *"Each state has a licensing board for Forensic Document Examiners."*
6. Explain how forensic accountants can use the so-called COFEE device. Be specific.

Your submission should be a minimum of 4 pages in length, excluding a separate cover page and references page. Longer submissions are permissible. Your submission should be formatted according to the *CSU-Global Guide to Writing and APA*. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

### Live Classroom (0 points)

## Module 4

### Readings

- Chapter 11 in *Forensic and Investigative Accounting*

### Discussion (25 points)

### Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

#### **Option #1: The Montana Movie Theatre Company Case Study**

The Montana Movie Theatre Company (Montana) operates movie theatres in 15 different towns throughout Western Montana, including in Missoula, a city of 60,000 people with a major State University. In Missoula, Montana owns and operates 5 different movie theatres with a total of 38 screens. Montana operates the only theatre in Missoula and the theatres within a 30-mile radius around Missoula. Montana charges \$6 for matinee movie times and \$8.50 for evening movies. These prices are about 10% higher than the prices charged around most of the rest of the state. There are no discount ticket prices of any type for senior citizens, students, or any other group. Most movie theatres around the rest of the state offer some, if not all, special individual or group discounts.

Several other movie theatre companies have sought to build movie theatres in Missoula over the last 10 years. Each of these efforts has failed. In addition, Montana has actively lobbied city authorities to keep out any other movie theatre companies.

- a. What are the business and the associated legal issues with Montana's operations?
- b. Is there a possible case of monopoly here under Federal law? If so, describe the reasons for the possible case and be specific based upon the information you are provided in the case. If not, describe why you believe there is no possible case.
- c. During discovery in a lawsuit situation, what type, if any, of accounting records should you request if you were engaged by the lawyer for Montana to defend Montana in a monopoly-related lawsuit? If you were engaged by a competitor of Montana to sue Montana in a monopoly-related lawsuit?
- d. What other information would you need as a Forensic Accountant involved in this type of situation defending Montana in a monopoly-related lawsuit? Suing Montana in a monopoly-related lawsuit?
- e. What are the services that a Forensic Accountant, as an expert witness, might be asked to provide in a dispute involving the above scenario defending Montana? Or suing Montana?

Your submission should be a minimum of 4 pages in length, excluding a separate cover page and

references page. Longer submissions are permissible. Your submission should be formatted according to the *CSU-Global Guide to Writing and APA*. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

### **Option #2: Whistleblower-Related Forensic Accounting Case Study**

A whistleblower alleged in a qui tam suit alleged that her former employer fired her because she told the company that it was 'padding the bills' to the Federal Government for the cost-plus contract it had to build special ejection seats for fighter aircraft. She alleges that the company overcharged for materials, ran up labor costs, included 'all kinds of stuff' in overhead costs, and illegally plugged corporate administrative costs into the contract billings.

You have been hired by the Federal Government to be the Forensic Accountant to assist in litigating this case. Answer the following questions:

- a. Which documents will you seek during the discovery phase of your investigation to address the whistleblower's allegations? Be specific.
- b. What specifically will be looking for in/on each of the documents you will request in your answer to item "a"?
- c. What will be the basis/foundation for the opinions you will provide to the Federal Government in this case?
- d. How will/would you use the whistleblower in pursuing your opinions and developing and gathering your evidence in this case for the Federal Government?

Your submission should be a minimum of 4 pages in length, excluding a separate cover page and references page. Longer submissions are permissible. Your submission should be formatted according to the *CSU-Global Guide to Writing and APA*. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

## **Module 5**

### **Readings**

- Chapter 10 in *Forensic and Investigative Accounting*

### **Discussion (25 points)**

#### **Critical Thinking: Title (75 points)**

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

#### **Option #1: Acme-Aviation Case Study**

In your course textbook, read Exercise 24, *Acme-Aviation (AA)* in Chapter 10, page 10-30.

Requirements:

- a. You are the expert that has been hired by Fast Deliveries to develop a damages estimate for

- them that you will defend in deposition and at trial, if necessary. Using the information provided, prepare a preliminary damages estimate and explain the basis for your opinion on each item. Identify any questions or information you would like to see or analyze to support your damages estimate.
- b. You are an expert who has been hired by Acme Aviation to develop a damages estimate for them that you will defend in deposition and at trial, if necessary. Using the information provided, prepare a preliminary damages estimate and explain the basis for your opinion on each item. Identify any questions or information you would like to see or analyze to support your damages estimate.

Your submission should be a minimum of 4 pages in length, excluding a separate cover page and references page. Longer submissions are permissible. Your submission should be formatted according to the *CSU-Global Guide to Writing and APA*. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

### **Option #2: The Fernald Corporation Case Study**

In your course textbook, read Exercise 25, *The Fernald Corporation* in Chapter 10, page 10-31.

Requirements:

- a. For each component of the damages estimate, indicate what documents, accounting records, or other information you would need to review to evaluate the validity and the amount of the item. Please be specific.
- b. Based on the limited case information you currently possess, do any of the damages estimate components appear to be reasonable? Why or why not?
- c. What kinds of analysis do you plan to do to evaluate each of the components of the damages estimate? Again, be specific in your response.

Your submission should be a minimum of 4 pages in length, excluding a separate cover page and references page. Longer submissions are permissible. Your submission should be formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

## **Module 6**

### **Readings**

- Chapters 13 & 14 in *Forensic and Investigative Accounting*

### **Discussion (25 points)**

### **Critical Thinking Assignment (75 points)**

Note that there is only one option for this Critical Thinking Assignment, and this Critical Thinking Assignment continues into Module 8 as your Portfolio Project Requirement.

Review the grading rubric to confirm you are meeting the assignment requirements.

## Case Study Background

You work as an internal auditor for Oklahoma State University (OSU). You were asked to perform an audit of the **purchasing cards (P-cards)** that are used on campus.

P-cards are a business credit card that some employees are permitted to use to purchase necessary goods and services. If employees agree to certain rules, they can then use a P-card to make appropriate business purchases rather than using their own credit card. This allows the employee to avoid spending personal funds and seeking reimbursement. It also provides the business with greater control because the business can institute internal controls to limit types of purchases and avoid inefficient and fraudulent transactions. Organizations also can track spending using detailed P-card records provided by the credit card companies.

You have been assigned the task of auditing all of OSU's P-card transactions for 2014. To perform this audit, you received a file of all P-card transactions for the entire state of Oklahoma (the state collects all transactions for state and higher education institutions). This file will be described more in Part II of the case study instructions, below.

**The purpose of this case is to help develop your analytical mindset as a fraud examiner/forensic accountant.**

An analytics mindset is the ability to:

- Ask the right questions
- Extract, transform and load (ETL) relevant data
- Apply appropriate data analytics techniques
- Interpret and share the results with stakeholders

**This is a seven-part case, with one part per task. Students are asked to assume the role of an internal auditor and perform various audit and fraud detection-related procedures on purchasing card (P-card) transactions at Oklahoma State University (OSU).**

## Case Study Instructions

Please access and download **the P-card Student Case Study Instructions** file located in the Course Resources folder for Module 6 and the Portfolio Project in Module 8.

For Module 6, you are to prepare and submit the answers to Parts I, II, and III of the Case Study Requirements.

Parts IV, V, VI, and VII are the Portfolio Project Requirements due in Module 8.

To answer the Requirements of Part II in this Module, you will need to download and save the following 6 P-card Excel files, which contain the P-card transactions for FY2010 through FY 2015. They are located in the Course Resources folder.

FY2010

FY2011

FY2012

FY2013

FY2014

FY2015

## Next Steps

In the **P-card Student Case Study Instructions**, start by reading the following pages starting at the beginning of the Case Study Instructions:

- **Analytics mindset – P-card – 2 pages**- a background on the case study, and also the Part I requirements for this Module’s Critical Thinking Assignment (which include preparing a list of questions that you would like to test to see if employees are following OSU P-card guidelines after reading the following Appendix).
- **Appendix - OSU P-card Guidelines – 7 pages** – where you will gain a more in-depth understanding of the OSU P-card guidelines and objectives by reviewing the P-card guidelines in the appendix following. As you review the guidelines, consider the risks OSU faces and what controls it has implemented around those risks.
- Then, proceed to complete the **Requirements of Part II** (2 pages of instructions), reviewing the data in your Excel files you have been provided above, and preparing the answers to questions related to the four V’s (variety, velocity, veracity, and volume) you are asked on Page 2.
- Then, proceed to complete the **Requirements of Part III** (3 pages of instructions). Answer the following questions on Page 3:
  - How many rows of data are contained in your final file?
  - What is the total of the amount column?
- Finally, also upload a copy of your Access file for your professor for grading.

## Important Guidelines for the Changes to be Made to the Excel Files Before Importing Them into Access:

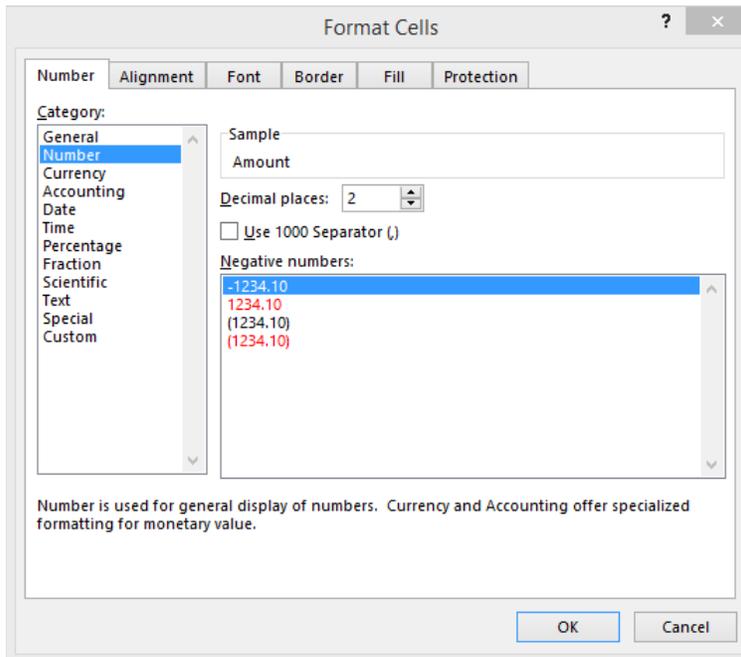
Here are the changes that need to be made in Excel for each file before it is imported into Access.

**File: ACT577\_File\_PCard\_Solutions\_FY2015.csv** (located in the Course Resources folder)

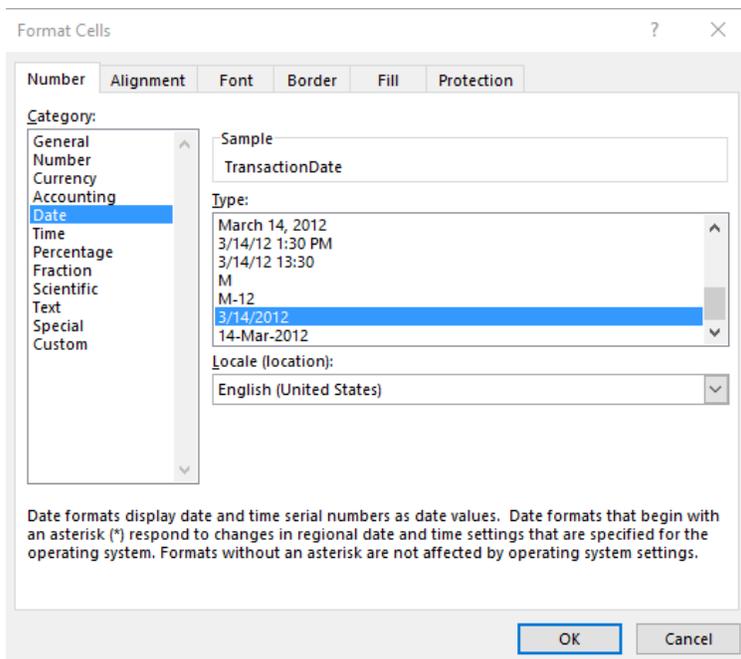
In row 1, rename all of the columns using the names from Task 2, but remove the spaces. The names should appear like this screenshot below.

	A	B	C	D	E	F	G	H	I	J
1	AgencyNumber	AgencyName	Cardholder.LastName	Cardholder.FirstInitial	Description	Amount	Vendor	TransactionDate	PostedDate	MCC
2	1000	OKLAHOMA STAT	Clark	K	GENERAL PUR	\$88.88	Discount S	7/23/2014 0:00	7/24/2014 0:00	STATIONERY,C
3	1000	OKLAHOMA STAT	Clark	M	GENERAL PUR	\$425.00	BROONER	7/23/2014 0:00	7/24/2014 0:00	FLOOR COVER
4	1000	OKLAHOMA STAT	Clark	M	NEWS ADV./S	\$141.50	820 NEWS	7/23/2014 0:00	7/24/2014 0:00	CONTINUITY/S
5	1000	OKLAHOMA STAT	Clark	M	GENERAL PUR	\$2,679.99	WWW.NEV	7/23/2014 0:00	7/24/2014 0:00	ELECTRONICS

- Column A (AgencyNumber): No changes are necessary.
- Column B (AgencyName): No changes are necessary.
- Column C (CardholderLastName): No changes are necessary.
- Column D (CardholderFirstInitial): No changes are necessary.
- Column E (Description): No changes are necessary.
- Column F (Amount): Remove the dollar sign symbol from the currency amounts. To do this, select the entire column by clicking on the column heading. Then, under the home tab in the Number group, select the box to open up more options. In the Category box, select number and make sure the Use 1000 Separator (,) box is *not* selected and negative numbers are displayed with a dash symbol. This is a screenshot of the dialog box.



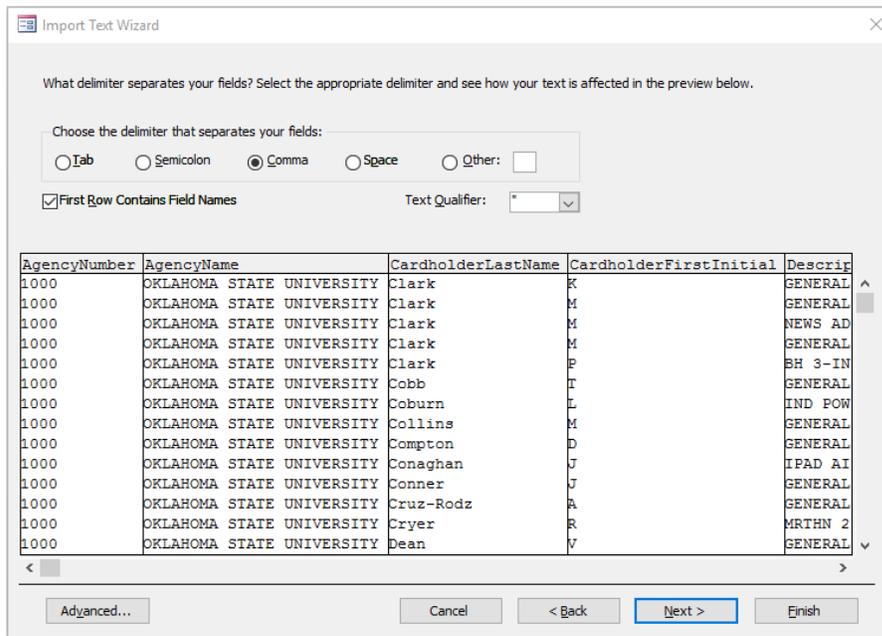
- Column G (Vendor): No changes are necessary.
- Column H and Column I (TransactionDate and PostedDate, respectively): Change the format of the transaction date to match the MM/DD/YYYY format. To do this, select the entirety of both columns by
  - clicking on the column headings. Then, right-click and select Format cells. Select Date in the Category field and scroll down to select the date option 3/14/2012. The dialog box should look like this:



- Column J (MCC): No changes are necessary.
  - **File: ACT577\_File\_PCard\_Solutions\_FY2014.csv** (located in the Course Resources folder)
- All changes are the same as in the 2015 file.
  - **File: ACT577\_File\_PCard\_Solutions\_FY2013.csv** (located in the Course Resources folder)
- All changes are the same as in the 2015 file, except the following:
  - Changing the formatting of the TransactionDate (Column H) and PostedDate (Column I) doesn't work correctly for the first 215,328 rows. Instead, for these rows, you will need to extract the data manually to format it correctly. To do this, insert two columns to the right of Column I. Then use the formula =MID(H2,4,2)&"/"&LEFT(H2,2)&"/"&MID(H2,7,4) in the new Column J and =MID(I2,4,2)&"/"&LEFT(I2,2)&"/"&MID(I2,7,4) in the new Column K. Copy and paste these formulas down to row 215,328. Copy the formula and paste the values into the TransactionDate and PostedDate columns. Then, delete the two new columns you added. Make sure to format the columns using the same formatting as you did in the 2015 file.
  - **File: ACT577\_File\_PCard\_Solutions\_FY2012.csv** (located in the Course Resources folder)
- All changes are the same as in the 2015 file.
  - **File: ACT577\_File\_PCard\_Solutions\_FY2011.csv** (located in the Course Resources folder)
- All changes are the same as in the 2015 file, except the following:
  - Starting with line 289,822 until line 332,689, you have the same date problem as in the 2013 file. You will need to use the same date extraction procedure as described above.
  - **File: ACT577\_File\_PCard\_Solutions\_FY2010.csv** (located in the Course Resources folder)
- All changes are the same as the 2015 file except the following:
  - Note that the titles are different in this file than in the other files. They are still in the same order, but they have different titles. They should be renamed the same as the other files.
  - The file also is missing all MCC descriptions and some dates in the TransactionDate field and PostedDate field. No changes should be made for these missing values.

Here are the important steps you should have taken to ensure proper importing into Access.

- On the screen below, you need to make sure to click the First Row Contains Field Names box, and select the Text Qualifier box. Since some fields contain extra commas, like the MCC field, Access would import these into different fields, unless this box specifies that the quotes specify what is text. This would not be an issue if you were using a delimiter that was not repeated somewhere else in the file, but it can be problematic with commonly used delimiters like commas. The screen should look like this before continuing.



- You do not need a primary key for this database because only a single table will be used; however, go ahead and let Access assign a primary key.
- Make sure all files are appended to the first imported file so that all data is in a single table.

You should have no errors when importing data if it's done correctly. Your final file should provide you with the answers to the Part III data-related questions.

### Module 6 Assignment Submission Requirements

- One Word document containing the answers to the Part 1 Questions, the Part II questions related to the four V's, and the two data-related questions you are asked in Part III; and
- One Access document answering the requirements of Part III.

Your submissions should be formatted according to the *CSU-Global Guide to Writing and APA*. Be sure to discuss and reference concepts taken from the assigned readings and relevant research.

Review the grading rubric to see how you will be graded for this assignment.

### Live Classroom (0 points)

### Module 7

#### Readings

- Chapters 15 & 16 in *Forensic and Investigative Accounting*

#### Discussion (25 points)

### Module 8

#### Readings

- Chapter 12 in *Forensic and Investigative Accounting*.

## Discussion (25 points)

## Portfolio Project (350 points)

Follow the Portfolio Project instructions carefully. Note: there are not two separately distinct and labeled Portfolio Project options. However, as you can see from the Requirements below, each Student is required to select a certain number of Queries for Part IV and a certain number of Internal Controls for Part V which will differ, of course, by student.

### Instructions and Requirements:

Please access and download **the P-card Student Case Study Instructions** file from the Course Resources folder again for Module 6 and the Portfolio Project in Module 8. This is a continuation of the P-card case study you started in Module 6.

Parts IV, V, VI, and VII of the case study are the Portfolio Project Requirements due from you here in Module 8.

- **Part IV:** There are a total of 24 Queries to choose from. **Select 12 Queries** and provide your answers to them in your Word Document together with a Screenshot supporting your answers.
- **Part V:** There are a total of 7 Internal Controls listed to choose from to test for potential Internal control violations. **Select 4 Internal Controls** and provide your answers to them in a Word Document together with a Screenshot supporting your answers.
- **Part VI:** Note: There is an MP4 video (link in course) to assist you with the Requirements for Part VI. Follow the instructions on the 3-pages for Part VI and document your results in the example worksheet example you are provided on Page 3, by specifying the year, the search terms you used, and the output you discovered.
- **Part VII:** Submit your answer to Requirement 1 and 1 (one) of either Requirements 2, 3, or 4.

### Portfolio Project Submission Requirement Summary

So, in summary, **submit one Word document** with your answers to Parts IV through Part VII, labeled accordingly in your Word document.

Your submissions should be formatted according to the *CSU-Global Guide to Writing and APA*. Be sure to discuss and reference concepts taken from the assigned readings and relevant research.

Review the grading rubric to see how you will be graded for the Project.

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## COURSE POLICIES

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Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

### Course Grading

20% Discussion Participation  
45% Critical Thinking Assignments  
35% Portfolio Project & Milestone  
0% Live Classroom Sessions

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## IN-CLASSROOM POLICIES

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For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

### **Academic Integrity**

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /re-purposing your own work (see CSU-Global Guide to Writing & APA for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

### **Citing Sources with APA Style**

All students are expected to follow the CSU-Global Guide to Writing & APA when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU-Global APA style, please review the APA resources within the CSU-Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions in your course.

### **Disability Services Statement**

CSU–Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email [ada@CSUGlobal.edu](mailto:ada@CSUGlobal.edu) for additional information to coordinate reasonable accommodations for students with documented disabilities.

### **Netiquette**

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.