COLORADO STATE UNIVERSITY GLOBAL

ACT558: FRAUD AND FORENSIC ACCOUNTING DATA ANALYSIS

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.

COURSE DESCRIPTION AND OUTCOMES

Course Description:

This course focuses on the use of various data analytics strategies, tools, and techniques to detect potential fraud in any type of organization. The course emphasizes identifying and using tools available to fraud investigators and forensic accountants to perform data analytics. These tools include analyzing non-numeric data such as text, social media information, and timelines for signs of potential fraud; identifying potential signs of fraud in certain types of data analysis; and practicing a variety of data analysis tests using software that can be utilized by fraud investigators and forensic accountants to detect fraud. Integrated into the course is the application of preventive, detective, and corrective internal controls, which can be implemented based on the information obtained through data analytics techniques.

Course Overview:

ACT558 first examines fraud scenarios and how to approach identifying fraud scenarios using fraud data-related analytical techniques. The course then explains in various fraud data analytical strategies and fraud data analytical planning approaches that the fraud examiner and/or the forensic accountant should consider in preparing for a fraud-related engagement. Then, you will apply fraud data analytical strategies in identifying potential or actual fraud in core business systems (transaction cycles), including checks, debit card disbursements, and deposits (Module 1); check fraud, debit card fraud, and cash larceny (Module 2); fraudulent edits and adjusting journal entries (Module 3); and the revenue transaction cycle, including the order to cash functions (from Modules 4-6, inclusive). The course concludes with an examination of how to apply fraud data analytics in an engagement that is specifically designed to detect and/or determine if fraud has occurred/is occurring within an organization in their financial statements. The course's discussion questions, Critical Thinking Assignments, and the Portfolio Project help you develop skills in applying fraud data analytical techniques learned throughout the course.

Course Learning Outcomes:

1. Formulate strategies, develop overall plans, and develop approaches for using data analysis techniques to detect a variety of potential frauds in an organization.
2. Formulate and develop strategies for analyzing non-numeric related data such as text and social media information for signs of potential fraud.
3. Apply digital analysis to identify known and unknown fraud symptoms in core business transaction systems and related processes.
4. Practice and apply software-related data analysis tests to detect fraud.
5. Apply appropriate internal control techniques to prevent fraud recurrences using information obtained from data analytical techniques.

Participation & Attendance

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.

Course Materials

Required:

Vona, L. W. (2017). *Fraud data analytics methodology: The fraud scenario approach to uncovering fraud in core business systems.* Hoboken, NJ: Wiley & Sons. ISBN-13: 9781119186793

Beecken, W. H., & Beecken, C. A. (2017). *Fraud examination casebook with documents*. Hoboken, NJ: Wiley & Sons. ISBN-13: 9781119349990

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.*

Course Schedule

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.

WEEKLY READING AND ASSIGNMENT DETAILS

Module 1

Readings

- Chapters 1 & 2 in *Fraud Data Analytics Methodology*

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 this Critical Thinking Assignment, there is only one grading rubric. Review the rubric to confirm that you are meeting the assignment requirements.

Note that in your *Fraud Examination Casebook with Documents* textbook (page 233), you will find the hyperlink to the Student Companion website for this textbook, as well as the password you may need to retrieve Excel templates and Excel document files for this assignment.

Option #1: Exercises 1 & 3

In your *Fraud Examination Casebook with Documents* textbook, read Case 4: Using Data Analytics: Analyzing and Summarizing Data with Excel Pivot (pp. 61-77).

- Perform Exercise 1: Excel Pivot (Checks and Debit Card Disbursements – Individual Assignment) on pages 77-79 of the *Casebook*.
- Also perform Exercise 3: Excel Pivot (Scrubbing) on page 81 of the *Casebook*.
- Submit your completed Excel Pivot file for inclusion in the fraud examiner's/forensic accountant's report.

Option #2: Exercises 2 & 3

In your *Fraud Examination Casebook with Documents* textbook, read Case 4: Using Data Analytics: Analyzing and Summarizing Data with Excel Pivot (pp. 61-77).

- Perform Exercise 2: Excel Pivot (Deposits – Individual Assignment) on pages 79-81 of the *Casebook*.
- Also perform Exercise 3: Excel Pivot (Scrubbing) on page 81 of the *Casebook*.
- Submit your completed Excel Pivot file for inclusion in the fraud examiner's/forensic accountant's report.

Module 2

Readings

- Chapters 3 & 4 in *Fraud Data Analytics Methodology*

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 this Critical Thinking Assignment, there is only one grading rubric. Review the rubric to confirm that you are meeting the assignment requirements.

Note that in your *Fraud Examination Casebook with Documents* textbook (page 233), you will find the hyperlink to the Student Companion website for this textbook, as well as the password you may need to retrieve Excel templates and Excel document files for this assignment.

Option #1:

In your *Fraud Examination Casebook with Documents* textbook, read Case 2: Check Fraud, Debit Card Fraud, and Cash Larceny (pp. 29-45). You will need the following documents for this assignment:

- Anderson Bank Transactions
- Check/Debit Card Larceny Case, Exercise #1 Template
- Also, see pp. 155-178 of this textbook for additional copies of documents and other information required to complete this assignment.

Requirements:

Using the applicable portions of the Excel file (Check/Debit Card Larceny Case Exercise #1 Template), complete the following tasks:

1. Perform a bank reconciliation as of April 1, 2016, using the bank statement for March 2016, the cash receipts journal, and the cash disbursements journal.
2. Compare the front and back of the checks and the deposit slips to the cash receipts and the cash disbursements journal and identify:
    a. Checks where the payees do not match
    b. Irregular disbursements
    c. Irregular signatures
3. Review the deposits:
    a. How often and when were the deposits made?
    b. Is anything missing from the deposits?
    c. How do these deposits relate to the bank reconciliation?

Submit your completed Check/Debit Card Larceny Case, Exercise #1 Template Excel file with the answers to the above requirements (included in that Excel file only).

Option #2:

In your *Fraud Examination Casebook with Documents* textbook, read Case 2: Check Fraud, Debit Card Fraud, and Cash Larceny (pp. 29-45). You will need the following documents for this assignment:

- Anderson Bank Transactions

- Check/Debit Card Larceny Case, Exercise #1 Template
- Also, see pp. 155-178 of this textbook for additional copies of documents and other information required to complete this assignment.

Requirements:
Using the applicable portions of the Excel file (Check/Debit Card Larceny Case Exercise #1 Template), complete the following tasks:

1. Perform a bank reconciliation as of April 1, 2016, using the bank statement for March 2016, the cash receipts journal, and the cash disbursements journal.
2. Review the bank statements for disbursements not involving checks and trace them to the cash disbursements journal:
    a. What are these transactions?
    b. Where and when (date and day of the week) were these non-check transactions actually made (not when recorded)?
    c. How far is the distance between the location(s) of these non-check transactions and Anderson Internal Medicine?
    d. Where does Tonya Larsen live?
    e. What part did Tonya Larsen play in making these non-check disbursements?
    f. Did Tonya Larsen benefit from these non-check disbursements? Be specific in your answer.

Submit your completed Check/Debit Card Larceny Case, Exercise #1 Template Excel file with the answers to the above requirements (included in that Excel file only).

Module 3

Readings

- Chapters 10 & 14 in *Fraud Data Analytics Methodology*

Discussion (25 points)

Live Classroom (0 points)

Critical Thinking: Fraudulent Edits/Adjusting Journal Entries (75 points)
There is only one Critical Thinking Assignment option this week. Review the grading rubric to confirm that you are meeting the assignment requirements.

Note that in your *Fraud Examination Casebook with Documents* textbook (page 233), you will find the hyperlink to the Student Companion website for this textbook, as well as the password you may need to retrieve Excel templates and Excel document files for this assignment.

In your *Fraud Examination Casebook with Documents* textbook, read Case 3: Fraudulent Edits/Adjusting Journal Entries (pp. 53-60).

Use the Excel template titled *203-Tonya Edits Template*, which is available on the textbook's Student Companion website. Submit your completed Excel file with responses to the following requirements:

1. Data extractions are often difficult to read. So, convert the data extractions to a more understandable Excel schedule:
    a. Start with the data contained in the extraction labeled: *Data Extraction 203 Tony Edits (Jan Feb Mar 2016).*
    b. Schedule the specific information (for example, the date and amount of the original transactions [e.g., cash before disbursement], and the date and amount of the edited transactions [e.g., cash after the adjustment]) into the template.
    c. Calculate the differences, if any, between the original and the edited transactions.
2. Then, compare the edited deposit transactions listed on the schedule to the deposit slips and bank statement provided with the second fraud case study in your textbook on pp. 155-178 *(Check Fraud, Debit Card Fraud, Cash Larceny)*, in order to verify the amounts and the dates when the cash was actually deposited. Insert a check mark 'ν' as evidence that the edited deposit amounts on the schedule agree with both the deposit slips and the bank statement.
3. Identify in your Excel file the individual, monthly total number and dollars; the grand total number; and the dollars of the irregularities.

Submit your completed Excel file with the answers to the above requirements (included in that Excel file only).

Portfolio Project Milestone (10 points)

Submit your Portfolio Topic Option choice to your instructor for preliminary approval. Provide the reasons for your choice. Also include in your Word document any questions you have at this time on your Portfolio Project Option choice so that your Instructor can answer those questions. Your Word document submission should contain no more than 1 page of content, framed by a cover page.

This Milestone is required and is worth 10 points. You must submit your Milestone by Sunday night at the end of this Module; late submissions will not receive credit for the 10 points.

Module 4

Readings

- Chapters 7 & 11 in *Fraud Data Analytics Methodology.*

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: TechWear Case Study Parts I and II: Word Document

Analytics tools:

You can perform the analysis coming up for your Assignments in Modules 4, 5, or 6 using either Excel or Tableau. If you do not have Tableau skills, you can start learning with this case study in Modules 4-6. In

comparing Tableau with Excel, the disadvantage of Excel is that it is not as easy to replicate for future uses (e.g., other years, other companies). Once developed, a Tableau workbook can be adapted easily to other years. It can also accommodate larger file sizes. It is also easy to update data with live connections. However, learning Tableau can be challenging and might take some time for you to learn on your own.

Therefore, the final choice is yours: Excel or Tableau for the case study you will be preparing for your Assignments in Modules 4, 5, and 6.

As you work on this case study in Modules 4-6, you will find a complete set of "how to" videos that follow along with the case study requirements, which should be extremely helpful. In addition, a reminder that a good Google search will likely yield excellent step-by-step instructions for both tools.

If you haven't used Tableau before, note that it is freely available to students at http://www.tableau.com/academic.

Online Tableau learning videos can be found at http://www.tableau.com/learn/training.

The following are helpful videos:

- *Getting Started* video to show an overview of using Tableau (23 minutes): http://www.tableau.com/learn/tutorials/on-demand/getting-started
- Understanding *The Tableau Interface* (4 minutes): http://www.tableau.com/learn/tutorials/on-demand/tableau-interface
- *Getting Started with Data* (5 minutes): http://www.tableau.com/learn/tutorials/on-demand/getting-started-data

Data disclosure:
The data was developed for this case and is not based on a real company. As a result, it may not conform to normal expectations (such as expected patterns underlying Benford's Law).

Review of basic managerial and accounting concepts
As part of your introduction of this case study, it may be helpful to present (or review) the following basic management and accounting concepts:
Order-to-cash cycle: walk through the order-to-cash cycle at a high level (using T accounts, if necessary) and assume a credit sale, as follows:

Activity	Debit	Credit
A $100 order is placed and fulfilled by the product being shipped	Accounts receivable $100	Sales $100
Option A: sales return – full credit	Sales return $100 (allowance or contra sales if no allowance is established)	Accounts receivable $100
Option B: payment in full	Cash $100	Accounts receivable $100
Option C: bad debt write-off	Allowance for doubtful accounts $100 (or bad debt expense if no allowance is established)	Accounts receivable $100

- How would you determine the period-end accounts receivable balance (i.e., which accounts affect the accounts receivable (AR) account)?
    - Answer: beginning AR + sales – sales returns – cash receipts – bad debt write-offs = ending AR
    - In this case study, opening AR = 0 (since we are dealing with year one of a start-up company). Also, there haven't been any sales returns or bad debts from inception through December 31, 2015.

Accounts receivable trial balance: The trial balance is a listing of all outstanding accounts as of a specified point in time (typically month-end, quarter-end or year-end). Describe the key elements of an accounts receivable trial balance and the concept of aggregating it with a summary (in this case, at the customer level). Customer name; amount; open invoice date; and number.

Accounts receivable aging analysis: The nature and purpose of an accounts receivable aging analysis.

- An accounts receivable aging analysis is a managerial tool designed to highlight potential collectability issues. The most common measure on which to base the aging is the date of sale (i.e., invoice date), though with companies that receive multiple partial payments from more than one source (e.g., a hospital), the date of the last payment also may be used.
- Categories usually include 0-30 days (considered "current'), 31-60 days, 61-90 days and 91+ days. However, for some companies with a very long collection cycle (e.g., hospitals), more categories are added (up to 360+ days) and other group increments beyond 30 days are common.

Background to the TechWear Case Study:
TechWear is a privately-owned business that began operations in March 2015. Its sole business is the manufacture and sale of upper-end, high-tech sportswear. It only sells to large distribution outlets. Its primary product is a line of lightweight exercise clothes that contain a new, long-range RFID chip that captures the following information about the user based on personal data (age, weight, etc.) entered by the user:

- Heart rate
- Perspiration rate
- Calories burned
- Exercise efficiency (percent of capacity)

The chip is able to continuously send this information to a host device as far away as 15 miles. The clothes are also GPS enabled and able to track routes, distances and elevations. Management prides itself on being on the cutting edge. The company expects to conduct an IPO within a year or two.

TechWear recently retained your firm as its auditors, largely because of your commitment to conduct a highly efficient, technology-enabled audit.

You will be preparing extensive data analysis of TechWear's order-to-cash function starting here in Module 4, and continuing in Modules 5 and 6 coming up.

Data
You are first responsible for performing a risk assessment of TechWear related to its order-to-cash function. Therefore, you know that your focus needs to be on sales and cash transactions. Your first task is to acquire the data for these transactions. You work with TechWear's IT group to gain access to its sales and cash receipts data for its start-up period of operations, March through December 2015. You

have been provided with an Excel file with this data (available in the module folder: **ACT558_Module_04_P1_Data.xls**) so you can begin your analysis. The data file includes the following fields:

- Type: this is the type of transaction, which is either a sale (Sales) or a cash receipt (CashReceipt).
- TransactionNumber: this is the transaction number (beginning with 1001).
- AppliedToTransaction Number: this is the sales transaction number to which a cash receipt is applied.
- CustNum: this is a unique customer number used to identify each customer.
- CustName: this is the customer's name.
- TransactionDate: this is the date of the sale or cash receipt.
- Amount: this is the amount of the sale or cash receipt. Cash receipts will show a negative amount.
- InvoiceDate: this is the date the sale was invoiced (billed).
- ShipDate: this is the date the goods were shipped.

Part I – TechWear Case Study - Required

Become familiar with your data file. Make certain that your data is complete and accurate before performing any analysis. Complete the following using Excel.

1. You've been told that the accounts receivable balance on the general ledger at December 31, 2015, is $684,491.19. You also know that as a start-up company, the beginning accounts receivable balance is zero. You are also told that there are no returns or write-offs in 2015. **Verify this balance.**
2. You've also been told that TechWear only conducts business with the following 15 approved customers**. Validate that there are no other customer names and that no customer names are misspelled.**
    - Bigmart
    - Cool Threads
    - Corner Runner
    - Cross Country Mart
    - Family Fit
    - Fit N Fun
    - Goodway
    - Neighborhood Athletic Supply
    - Northern Lites
    - Runner's Market
    - Southeast Regional
    - Southern Runners
    - Super Runners Mark
    - Urban Runner
    - ValueChoice
3. The sales transaction log shows that 230 sales were transacted this year, beginning with transaction 1001. **Verify that the data for all of these invoices has been captured and that there are no additional invoices or duplicates included in the file.**

(Note: you will be unable to answer the Requirements in Part II for this Module without performing the above analyses).

See the video in the module folder titled ACT558_Module_04_P1.mpeg to make sure you have completed the Part I functions in Excel, correctly, and have the correct output going into Part II below.

Part II: TechWear Case Study
Required:
Now that you have your data, you need to perform appropriate analytics techniques to inform your risk assessment for the order-to-cash cycle for TechWear.

1. Develop an accounts receivable (AR) trial balance (by customer and by invoice) as of December 31, 2015.
    - Recall that beginning AR + sales – sales returns – cash receipts – bad debt write-offs = ending AR. As mentioned in Part I, the beginning accounts receivable balance is zero and there are no returns or write-offs in 2015.

Perform the following analyses relating to collectibility risk (which is the risk the company won't collect money for its sales) on the December 31, 2015, accounts receivable balance. For each procedure, provide a brief statement regarding your findings.

Select 2 out of the 3 following analyses to prepare and submit as part of your Word document submission for Part II):

2. Display the year-to-date trend in sales and cash receipts by month for 2015 (with dollars on the x-axis and months on the y-axis). Use a visualization to best highlight any concerns about potential collection issues.
3. Compute the year-to-date days-sales-outstanding (DSO) ratio for each month. **Show the results numerically and with a visualization**. For the latter, use a column chart, also called a vertical bar chart (with DSO as the x-axis and months as the y-axis), to best highlight any concerns about potential collection issues.

    DSO = ending AR balance for the period / total sales for the period (year-to-date)) * number of days in the period (year-to-date)
4. Develop an aging analysis by customer and invoice using 30-day increments (0–30 days, 31–60 days, 61–90 days and > 90 days). Display this at the customer level with the ability to drill down to the transaction (invoice) level. Provide a visualization of the percentage of accounts receivable in each aging category at the company level using a column chart (with percentage as the x-axis and aging category as the y-axis).

Four videos are available in the module folder to assist you with each of these questions:
ACT558_Module_04_P2_Q1_video.mpeg
ACT558_Module_04_P2_Q2_video.mpeg
ACT558_Module_04_P2_Q3_video.mpeg
ACT558_Module_04_P2_Q4_video.mpeg

Summary of Your Required Submission for Parts I and II:
Word document file submission: **submit a (one) Word document** for your Instructor to grade containing the following with your name on the file, including the Module # and the Option # you have selected for this Assignment:

- For Part I: verify the accounts receivable balance; validate that there are no other customer names and that no customer names are misspelled; and verify that the data for all of the invoices has been captured and that there are no additional invoices or duplicates included in the file.
- For Part II: after you develop an accounts receivable (AR) trial balance (by customer and by invoice) as of December 31, 2015 (Requirement 1), submit your results for 2 of the 3 items you chose to analyze including a brief statement regarding your findings.

Option #2: TechWear Case Study Parts I and II: Slideshow Presentation

Analytics tools:
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Data

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- Type: this is the type of transaction, which is either a sale (Sales) or a cash receipt (CashReceipt).
- TransactionNumber: this is the transaction number (beginning with 1001).
- AppliedToTransaction Number: this is the sales transaction number to which a cash receipt is applied.
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- InvoiceDate: this is the date the sale was invoiced (billed).
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Part I – TechWear Case Study - Required

Become familiar with your data file. Make certain that your data is complete and accurate before performing any analysis. Complete the following using Excel.

1. You've been told that the accounts receivable balance on the general ledger at December 31, 2015, is $684,491.19. You also know that as a start-up company, the beginning accounts receivable balance is zero. You are also told that there are no returns or write-offs in 2015. **Verify this balance.**
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    - Southeast Regional
    - Southern Runners
    - Super Runners Mark
    - Urban Runner
    - ValueChoice

3. The sales transaction log shows that 230 sales were transacted this year, beginning with transaction 1001. **Verify that the data for all of these invoices has been captured and that there are no additional invoices or duplicates included in the file.**

(Note: you will be unable to answer the Requirements in Part II for this Module without performing the above analyses).

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Part II: TechWear Case Study
Required:
Now that you have your data, you need to perform appropriate analytics techniques to inform your risk assessment for the order-to-cash cycle for TechWear.

1. Develop an accounts receivable (AR) trial balance (by customer and by invoice) as of December 31, 2015.
   - Recall that beginning AR + sales – sales returns – cash receipts – bad debt write-offs = ending AR. As mentioned in Part I, the beginning accounts receivable balance is zero and there are no returns or write-offs in 2015.

     Perform the following analyses relating to collectibility risk (which is the risk the company won't collect money for its sales) on the December 31, 2015, accounts receivable balance. For each procedure, provide a brief statement regarding your findings.

Select 2 out of the 3 following analyses to prepare and submit as part of your slideshow submission for Part II):

2. Display the year-to-date trend in sales and cash receipts by month for 2015 (with dollars on the x-axis and months on the y-axis). Use a visualization to best highlight any concerns about potential collection issues.
3. Compute the year-to-date days-sales-outstanding (DSO) ratio for each month. **Show the results numerically and with a visualization**. For the latter, use a column chart, also called a vertical bar chart (with DSO as the x-axis and months as the y-axis), to best highlight any concerns about potential collection issues.
   - DSO = ending AR balance for the period / total sales for the period (year-to-date)) * number of days in the period (year-to-date)
4. Develop an aging analysis by customer and invoice using 30-day increments (0–30 days, 31–60 days, 61–90 days and > 90 days). Display this at the customer level with the ability to drill down to the transaction (invoice) level. Provide a visualization of the percentage of accounts receivable in each aging category at the company level using a column chart (with percentage as the x-axis and aging category as the y-axis).

Four videos are available in the module folder to assist you with each of these questions:
ACT558_Module_04_P2_Q1_video.mpeg
ACT558_Module_04_P2_Q2_video.mpeg
ACT558_Module_04_P2_Q3_video.mpeg
ACT558_Module_04_P2_Q4_video.mpeg

Summary of Your Required Submission for Parts I and II:
Slideshow file submission: **submit a slideshow presentation (PowerPoint or similar software)** for your Instructor to grade containing the following with your name on the file, including the Module # and the Option # you have selected for this Assignment:

- For Part I: verify the accounts receivable balance; validate that there are no other customer names and that no customer names are misspelled; and verify that the data for all of the invoices has been captured and that there are no additional invoices or duplicates included in the file.
- For Part II: after you develop an accounts receivable (AR) trial balance (by customer and by invoice) as of December 31, 2015 (Requirement 1), submit your results for 2 of the 3 items you chose to analyze including a brief statement regarding your findings.
- Use the speakers' notes section on each slide to explain your findings.

Portfolio Project Milestone (40 points)

For whichever Option you have chosen for your Portfolio Project, submit a draft of the completed Excel file portion of your Portfolio Project Option Requirement, so that your Instructor can review your draft and provide you with feedback on the analysis you have performed so far on your Option choice.

This Milestone is required and is worth 40 points. You must submit your Milestone by Sunday night at the end of this Module; late submissions will not receive credit for the 40 points.

Module 5

Readings

- Chapters 8 and 9 in *Fraud Data Analytics Methodology*

Discussion (25 points)

Critical Thinking Assignment (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.

This Module's assignment is a continuation of the extensive data analysis of TechWear's order-to-cash function which you started in Module 4.

Option #1: TechWear Case Study Parts III and IV: Word Document

Part III. TechWear Case Study.
Download the Word file ACT558_Module_05_P3_Background_and_Requirements.docx in the module folder for more details on Part III of the case study. Complete the audit data analysis planning template (2-pages) in the Word file and submit this template to your Instructor for grading and feedback.

Part IV. TechWear Case Study.
Note: this part of the case study will take an extensive amount of time, so you should get started on this early in the week. Seek the help of the Instructor as you work on the Requirements for Part IV. Your instructor has solutions for both Excel and Tableau for Part IV.

Seven videos are available in the module folder to help you with the Requirements for Part IV of the case study**.**

ACT558_Module_05_P4_Q1.mpeg
ACT558_Module_05_P4_Q2.mpeg
ACT558_Module_05_P4_Q3.mpeg
ACT558_Module_05_P4_Q4.mpeg
ACT558_Module_05_P4_Q5.mpeg
ACT558_Module_05_P4_Q5_Data.mpeg
ACT558_Module_05_P4_Q6.mpeg

Background:
It is now February 6, 2017, and you are ready to begin the year-end audit procedures for the 2016 audit. The client has provided the 2016 data that you requested (in the module folder: ACT558_Module_05_P4_Data.xls) so you can begin your work. Procedures have already been performed by your team to ensure that the data you received is complete and accurate. The data file includes data on two tabs — 2016 AR data and 2016 inventory relief data.

2016 AR data tab
The data fields are the same as what you received for 2015, with the exclusion of the ship date. Additionally, the "Type" field includes transaction information for the opening balance (Opening Balance), which reconciles with the 2015 ending balance of $684,491.19 and the unapplied cash receipts (Unapplied Receipts).

2016 inventory relief data tab
This data includes the following fields:

- ShipNum: this is the shipping number. This number becomes the sales transaction number when the invoice is created, which is the transaction number field on the 2016 AR data tab.
- FedExID: this is the FedEx identification number. All items shipped on a given day will have the same number.
- CustNum: this is a unique customer number to identify the customer (same field that is on the 2016 AR data tab).
- CustName: this is the customer name (same field that is on the 2016 AR data tab).
- InvoiceDate: this is the date the sale was invoiced (billed) (same field that is on the 2016 AR data tab).
- ShipDate: this is the date the goods were shipped.
- InvCostReliefAmount: this is the inventory cost relief amount, or the cost of sales.

The December 31, 2016, working trial balance shows the following:
Accounts receivable $18,114,802.50 (*no allowances have been recorded)*
Sales $37,333,890.86
Cost of sales $14,269,387.17

Required:
Submit a Word document with your answers to each Requirement below.

- You have been asked to perform each of the following **selected audit work steps** that are based on the auditing procedures documented in the audit data analysis template from Part III.
- As you perform each work step, document your findings in detail and propose any audit adjustment using the summary of auditing findings document on the following chart. On this

chart, add or remove "audit findings" rows as needed based on your work. Before you perform the next work step, make certain to remove the corresponding data from your analysis so you can gain the best insights from the work step.

- Prepare a brief, one-page summary of your overall findings for discussion with the audit committee that includes your summary table (below) and any relevant visualizations.

Audit work steps:

1. Verify that every sales transaction has a shipping number and FedEx identification number. Identify and quantify any sales that have not been shipped (including names of customers and transaction numbers). **Propose any necessary audit adjustment.**
2. Verify that every shipping number has a recorded sales transaction. Identify and quantify the cost of sales for products shipped without a sale being recorded (including names of customers and transaction numbers). **Propose any necessary audit adjustment.**
3. Identify shipments that occurred in 2017 for 2016 sales. Identify and quantify any sales and the cost of sales for amounts recorded in the improper period (including names of customers and transaction numbers). **Propose any necessary audit adjustment.**
4. Analyze gross margin percentages by month and by customer, reporting results in a tabular and graphical form, after considering your previous findings. **Identify any percentages that are outside the range of expectations.**
5. Develop a trial balance of accounts receivable at December 31, 2016, after reflecting about any proposed audit adjustments**. Display this at the customer level with the ability to drill down to the transaction (invoice) level.**
6. Develop an aging analysis of accounts receivable at December 31, 2016, after reflecting about any proposed audit adjustments. Use the following aging categories (0–30 days, 31–60 days, 61–90 days, > 90 days and unapplied cash). Display this at the customer level with the ability to drill down to the transaction (invoice) level. **Provide a visualization of the amount of accounts receivable in each aging category.**

Summary of audit findings				
	Sales	**Cost of sales**	**Accounts receivable**	**Other**
As of December 31, 2016	$37,333,890.86	$14,269,387.17	$18,114,802.50	
Audit finding				
Audit finding				
Audit finding				
Adjusted as of December 31, 2016				

Option #2: TechWear Case Study Parts III and IV: Slideshow Presentation

Part III. TechWear Case Study.

Download the Word file ACT558_Module_05_P3_Background_and_Requirements.docx in the module folder for more details on Part III of the case study. Complete the audit data analysis planning template (2-pages) in the Word file and submit this template to your Instructor for grading and feedback.

Part IV. TechWear Case Study.

Note: this part of the case study will take an extensive amount of time, so you should get started on this early in the week. Seek the help of the Instructor as you work on the Requirements for Part IV. Your instructor has solutions for both Excel and Tableau for Part IV.

Seven videos are available in the module folder to help you with the Requirements for Part IV of the case study**.**

ACT558_Module_05_P4_Q1.mpeg
ACT558_Module_05_P4_Q2.mpeg
ACT558_Module_05_P4_Q3.mpeg
ACT558_Module_05_P4_Q4.mpeg
ACT558_Module_05_P4_Q5.mpeg
ACT558_Module_05_P4_Q5_Data.mpeg
ACT558_Module_05_P4_Q6.mpeg

Background:
It is now February 6, 2017, and you are ready to begin the year-end audit procedures for the 2016 audit. The client has provided the 2016 data that you requested (in the module folder: ACT558_Module_05_P4_Data.xls) so you can begin your work. Procedures have already been performed by your team to ensure that the data you received is complete and accurate. The data file includes data on two tabs — 2016 AR data and 2016 inventory relief data.

2016 AR data tab
The data fields are the same as what you received for 2015, with the exclusion of the ship date. Additionally, the "Type" field includes transaction information for the opening balance (Opening Balance), which reconciles with the 2015 ending balance of $684,491.19 and the unapplied cash receipts (Unapplied Receipts).

2016 inventory relief data tab
This data includes the following fields:

- ShipNum: this is the shipping number. This number becomes the sales transaction number when the invoice is created, which is the transaction number field on the 2016 AR data tab.
- FedExID: this is the FedEx identification number. All items shipped on a given day will have the same number.
- CustNum: this is a unique customer number to identify the customer (same field that is on the 2016 AR data tab).
- CustName: this is the customer name (same field that is on the 2016 AR data tab).
- InvoiceDate: this is the date the sale was invoiced (billed) (same field that is on the 2016 AR data tab).
- ShipDate: this is the date the goods were shipped.
- InvCostReliefAmount: this is the inventory cost relief amount, or the cost of sales.

The December 31, 2016, working trial balance shows the following:
Accounts receivable $18,114,802.50 (*no allowances have been recorded)*
Sales $37,333,890.86
Cost of sales $14,269,387.17

Required:
Submit a slideshow presentation (with speaker notes for each slide) with your answers to each Requirement below.

- You have been asked to perform each of the following **selected audit work steps** that are based on the auditing procedures documented in the audit data analysis template from Part III.
- As you perform each work step, document your findings in detail and propose any audit adjustment using the summary of auditing findings document on the following chart. On this chart, add or remove "audit findings" rows as needed based on your work. Before you perform the next work step, make certain to remove the corresponding data from your analysis so you can gain the best insights from the work step.
- Prepare a brief, one-page summary of your overall findings for discussion with the audit committee that includes your summary table (below) and any relevant visualizations.

Audit work steps:

7. Verify that every sales transaction has a shipping number and FedEx identification number. Identify and quantify any sales that have not been shipped (including names of customers and transaction numbers). **Propose any necessary audit adjustment.**
8. Verify that every shipping number has a recorded sales transaction. Identify and quantify the cost of sales for products shipped without a sale being recorded (including names of customers and transaction numbers). **Propose any necessary audit adjustment.**
9. Identify shipments that occurred in 2017 for 2016 sales. Identify and quantify any sales and the cost of sales for amounts recorded in the improper period (including names of customers and transaction numbers). **Propose any necessary audit adjustment.**
10. Analyze gross margin percentages by month and by customer, reporting results in a tabular and graphical form, after considering your previous findings. **Identify any percentages that are outside the range of expectations.**
11. Develop a trial balance of accounts receivable at December 31, 2016, after reflecting about any proposed audit adjustments**. Display this at the customer level with the ability to drill down to the transaction (invoice) level.**
12. Develop an aging analysis of accounts receivable at December 31, 2016, after reflecting about any proposed audit adjustments. Use the following aging categories (0–30 days, 31–60 days, 61–90 days, > 90 days and unapplied cash). Display this at the customer level with the ability to drill down to the transaction (invoice) level. **Provide a visualization of the amount of accounts receivable in each aging category.**

Summary of audit findings				
	Sales	**Cost of sales**	**Accounts receivable**	**Other**
As of December 31, 2016	$37,333,890.86	$14,269,387.17	$18,114,802.50	
Audit finding				
Audit finding				
Audit finding				
Adjusted as of December 31, 2016				

Module 6

Readings

- Chapters 13 and 15 in *Fraud Data Analytics Methodology*

Discussion (25 points)

Live Classroom (0 points)

Critical Thinking Assignment (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.

This Module's assignment is a continuation of the extensive data analysis of TechWear's order-to-cash function that you performed during Modules 4 and 5.

Option #1: TechWear Case Study Part V: Word Document

Two videos are available in the module folder to help you with the Requirements for Part V of the case study:

ACT558_Module_06_P5_Q1_video.mpeg
ACT558_Module_06_P5_Q2_video.mpeg

Background:
As a result of your preliminary findings, TechWear's audit committee has asked that you postpone the issuance of your audit report until at least 80% of the accounts receivable balance outstanding at December 31, 2016, has been resolved (e.g., collected, written off or returned).

As of May 31, 2017, approximately 80% of the accounts receivable balance has been settled, so it is time to perform your procedures. The client has provided you with the data that you requested (in the module folder: ACT558_Module_06_P5_Data.xls). Procedures already have been performed by your team to ensure that the data you received is complete and accurate.

The data file includes two tabs — 2017 AR data and 2016 Unapplied cash.

2017 AR data tab
This data includes January through May 2017 cash received, write-offs and returns for 2016 account balances. The data fields are the same as what you received for 2016, with the exclusion of the invoice date. Additionally, the "Type" field includes transaction information for write offs (Write-off) and returns (Returns).

2016 Unapplied cash tab
This data includes the same fields as what you received for the 2016 accounts receivable data. This data represents the unapplied cash at the end of 2016 updated now to reflect a "type" of "CashReceipt" and also includes the transaction number, applied to transaction number and invoice date information.

Required:
Submit in one Word document with a cover page the answers to the following questions:

1. Prepare a December 31, 2016, runoff analysis as of May 31, 2017 (demonstrating how the December 31, 2016, balance has "run off," meaning explain what happened to the beginning balance to get to the ending balance, between January 1 and May 31, 2017). Display this at the

customer level with the ability to drill down to the transaction (invoice) level. Document your findings by completing the following table:

2.

Adjusted accounts receivable as of December 31, 2016	$15,118,973.57
Runoff:	
Net returns	
Net bad debt write-offs	
Net cash receipts	
Remaining accounts receivable as of May 31, 2017	

3. Calculate the 2017 cash receipts on the December 31, 2016, balance by month and provide a visualization of the trend.
4. Determine what amount of the December 31, 2016, accounts receivable balance you believe is collectible. Prepare a summary report as part of your Word document for the audit committee that includes your audit findings and audit adjustments (continue using the previous summary of audit findings document from question #1). Your Word document should be 2-3 pages in length, double-spaced, and take you less than 10 minutes to present as a guide. Use the previous template to present your audit adjustments for the accounts receivable balance, only as provided below (note that you can add or delete items from the table below if you have more/fewer findings and adjustments than listed). Also, use the visualizations that you have prepared to support your report.

Summary of audit findings	
	Accounts receivable
As of December 31, 2016	$18,114,802.50
Audit finding/adjustment	
Audit finding/adjustment	
Audit finding/adjustment	
Audit-adjusted balance as of December 31, 2016	

Option #2: TechWear Case Study Part V: Slideshow Presentation

Two videos are available in the module folder to help you with the Requirements for Part V of the case study:

ACT558_Module_06_P5_Q1_video.mpeg
ACT558_Module_06_P5_Q2_video.mpeg

Background:
As a result of your preliminary findings, TechWear's audit committee has asked that you postpone the issuance of your audit report until at least 80% of the accounts receivable balance outstanding at December 31, 2016, has been resolved (e.g., collected, written off or returned).

As of May 31, 2017, approximately 80% of the accounts receivable balance has been settled, so it is time to perform your procedures. The client has provided you with the data that you requested (in the

module folder: ACT558_Module_06_P5_Data.xls). Procedures already have been performed by your team to ensure that the data you received is complete and accurate.

The data file includes two tabs — 2017 AR data and 2016 Unapplied cash.

2017 AR data tab
This data includes January through May 2017 cash received, write-offs and returns for 2016 account balances. The data fields are the same as what you received for 2016, with the exclusion of the invoice date. Additionally, the "Type" field includes transaction information for write offs (Write-off) and returns (Returns).

2016 Unapplied cash tab
This data includes the same fields as what you received for the 2016 accounts receivable data. This data represents the unapplied cash at the end of 2016 updated now to reflect a "type" of "CashReceipt" and also includes the transaction number, applied to transaction number and invoice date information.

Required:
Submit in one slideshow presentation (PowerPoint or similar software), with a cover page and speaker notes at the bottom of each slide, the answers to the following questions:

1. Prepare a December 31, 2016, runoff analysis as of May 31, 2017 (demonstrating how the December 31, 2016, balance has "run off," meaning explain what happened to the beginning balance to get to the ending balance, between January 1 and May 31, 2017). Display this at the customer level with the ability to drill down to the transaction (invoice) level. Document your findings by completing the following table:

Adjusted accounts receivable as of December 31, 2016	$15,118,973.57
Runoff:	
Net returns	
Net bad debt write-offs	
Net cash receipts	
Remaining accounts receivable as of May 31, 2017	

2. Calculate the 2017 cash receipts on the December 31, 2016, balance by month and provide a visualization of the trend.
3. Determine what amount of the December 31, 2016, accounts receivable balance you believe is collectible. Prepare a PowerPoint presentation for the audit committee that includes your audit findings and audit adjustments (continue using the previous summary of audit findings document from question #1). Your presentation should be a maximum of 5 slides and take you less than 10 minutes to present as a guide. Use the previous template to present your audit adjustments for the accounts receivable balance, only as provided below (note that you can add or delete items from the table below if you have more/fewer findings and adjustments than listed). Also, use the visualizations that you have prepared to support your presentation.

Summary of audit findings	
	Accounts receivable
As of December 31, 2016	$18,114,802.50
Audit finding/adjustment	

Audit finding/adjustment	
Audit finding/adjustment	
Audit-adjusted balance as of December 31, 2016	

Module 7

Readings

- Chapters 6 & 12 in *Fraud Data Analytics Methodology*

Discussion (25 points)

Module 8

Readings

- Chapter 5 in *Fraud Data Analytics Methodology*

Discussion (25 points)

Portfolio Project (300 points)

Choose one of the following two Portfolio Project options to complete. Do not do both assignments. Identify your assignment choice in the title of your submission. Review the Portfolio Project grading rubric to understand how you'll be graded on your project. Note that both project options require Portfolio Project milestones that must be submitted by the ends of Weeks 3 and 4.

Note that in your *Fraud Examination Casebook with Documents* textbook (page 233), you will find the hyperlink to the Student Companion website for this textbook, as well as the password you may need for Excel templates and Excel document files for this assignment.

Option #1: Financial Statement Fraud Exercise #1

In your *Fraud Examination Casebook with Documents* textbook, read Case 1: Fraudulent Financial Statements (pp. 5-19).

Perform Exercise 1 – Fraudulent Financial Statements (Larsen Convenience Store), Items 1-5 inclusive, on pages 19-20 of the *Casebook* text.

Submit your completed Excel file (Financial Statement Fraud Exercise #1 Template) as part of your final project submission.

Also, prepare a Word document in the form of a Final Examination Report that is at least 3 pages in length and double-spaced, excluding the cover page, reference page and any schedules or exhibits summarizing the results of your examination to the attorney for Southern Appalachian Insurance. Your submission should be formatted according to the *CSU-Global Guide to Writing & APA*.

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

Option #2: Financial Statement Fraud Exercise #2

In your *Fraud Examination Casebook with Documents* textbook, read Case 1: Fraudulent Financial Statements (pp. 5-19).

Perform Exercise 2 – Fraudulent Financial Statements (Larsen Convenience Store), Items 1-5 inclusive, on page 21 of the *Casebook* text.

Submit your completed Excel file (Financial Statement Fraud Exercise #2 Template) as part of your final project submission.

Also, prepare a Word document in the form of a Final Examination Report that is at least 3 pages in length and double-spaced, excluding the cover page, reference page and any schedules or exhibits summarizing the results of your examination to the attorney for Southern Appalachian Insurance. Your submission should be formatted according to the *CSU-Global Guide to Writing & APA*.

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

COURSE POLICIES

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 & Milestones
0% Live Classroom Sessions

IN-CLASSROOM POLICIES

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 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.