

CYBR330: Forensic Accounting & Fraud Investigation

College of Graduate and Continuing Studies, Norwich University

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Course Description

3 credits

This course is designed to help students understand the role of a Forensic Accountant and explores how forensic accounting methodologies are used to uncover criminal violations. Students will develop an understanding of white collar crime schemes, fraud in businesses, the circumstances in which it arises, techniques for identifying, assessing and preventing fraud, and the skills needed to aid in the resolution of exposed frauds.

This course examines the types of individuals that carry out fraudulent activities, the indicators to look for, and what countermeasures can be adopted to mitigate their impact.

Learning Outcomes

Upon successful completion of this course students will be able to:

1. Identify the principles of forensic accounting and how it is used in criminal investigations.
2. Recognize the monetary relationship associated with criminal activity.
3. Illustrate the value of conducting proper forensic accounting methods to identify financial fraud associated with criminal activity.
4. Analyze financial records to determine sources of legitimate and non-legitimate funds.
5. Categorize crimes under which forensic accounting would be a beneficial method of determining various violations of federal, state and local laws.
6. Develop an investigative strategy using forensic accounting methods to identify and uncover criminal activities.
7. Generate investigative plans of actions and leads derived from analyzing financial records.
8. Recommend best practices for utilizing forensic accounting methods to investigators and prosecutors for court proceedings.

Weekly Outline

The week-by-week breakdown of topics is as follows:

Week	Topic	Assignments
1	Introduction to Fraud & Forensic Accounting	Readings, Discussion, Mini Paper
2	Types of Fraud Schemes	Readings, Discussion, Corporate Fraud Video
3	Financial Analysis	Readings, Discussion, T-Account Exercise
4	Link Analysis	Readings, Discussion, Link Analysis Exercise
5	Investigations & Interviewing	Readings, Discussion, Case Study Exercise
6	Organized Crime & Money Laundering	Readings, Discussion, Mini Paper

7	Case Organization & Asset Forfeiture	Readings, Discussion, Report Writing Exercise
8	Bringing it all together	Discussion, Final Paper

Required Textbooks

The readings are accessible to students through electronic downloads or through electronic reserve readings. At a minimum, students must be familiar with all assigned readings. They must also conduct additional research as needed for their assignments and discussions by consulting the online resources of the NU Kreitzberg library or other scholarly sources found on the internet.

The required textbooks are:

- Kirsznier, L. G., & Mandell, S. R. (2014). *The concise cengage handbook (5th ed.)*. Cengage Learning.
- Kranacher, M.J., Riley, R., & Wells, J. (2011). *Forensic account and fraud examination*. Wiley & Sons, Inc.
- Silverstone, H., Pedneault, S., Sheetz, M., & Rudewicz, F. (2012). *Forensic accounting and fraud investigation for non-experts (3rd ed.)*. Wiley & Sons, Inc.

All students are to use *The Concise Cengage Handbook* along with the APA Style guide throughout the BSCS program to help with the various writing assignments in the program. In addition to the Concise Cengage Handbook and the APA Publication Manual, we strongly recommend that students use the [Purdue Online Writing Lab](#) as a primary writing resource.

See each Weekly Resources for the required readings. All textbook and other electronic readings will be posted in the weekly outlines.

Grading Criteria

Each week, you will have a variety of assignments to complete and each assignment will be graded based on the category it falls into. Grading for the weekly discussions will be based on quality of your posts (initial and response/reply posts). Written assignments will be graded based on a multi-criteria rubric.

Discussion questions are designed to foster intellectual conversation regarding the subject. Posts such as ' Good job!', 'Great post!', 'I agree', etc are not acceptable.

Discussion Guidelines

In this course, you will be assigned to a small discussion group (if class size permits). Each week your group will discuss at least one question; all questions will be graded. You are expected to contribute *a minimum of at least three posts* to each question every week. The quality of your posts and those of your fellow students will create a lively discussion and ensure that a high level of learning takes place.

Students are expected to participate in discussions that are posted in the weekly discussion areas. Each week's Discussion Question(s) will be graded based on participation between **Monday at 12:05 AM** and **Saturday at 11:55 PM Eastern time**.

Your **first initial** post should be substantive (approximately 150-250 words) and it should be made by **Tuesday** (the earlier you make your initial posts, the more your classmates, and you, will have to work with), 11:55 pm Eastern time. A **late first post** may cause your discussion grade to be lowered by .5 point. If you cannot meet

this deadline, contact your instructor. It should answer the question using your own experience, if appropriate, and, very importantly, it should refer to the readings of that week, using correct APA citations. You should all conduct additional readings and research beyond the readings and resources provided for each week in order to completely answer the discussion question.

Your **follow up discussion** posts should be replies to posts made by your fellow group members. This is a minimum requirement as you are expected to respond to more posts in order to have a lively discussion. Responses such as, “Good point,” or, “I agree,” are not sufficient. Your response posts should be substantive – ask questions, point out additional thoughts, spur deeper insights and thoughts, etc. Posts should build on the course content and add momentum to our collective learning. Disagreement and critical feedback are part of an academic classroom, as is respect for the diversity of opinion. Above all, respect for each other as learners is paramount. Challenging, disrespectful, abusive, or profane language will not be tolerated in any form.

You will be expected to contribute to the class discussion in a substantive way (Not just “I agree” notes) at least **THREE out of six days** each week. But to be realistic, it is more effective to log on every day to avoid creating a backlog of material that can very quickly become overwhelming. You are also required to respond to at least **THREE other students** by responding to their initial posts and/or secondary replies.

While logging on does constitute “attendance” on the file server for financial aid and billing purposes, it does not constitute participation. You are “participating” only if you are posting substantive discussions.

For more information about what is expected in regard to discussion postings, please review the [Grading Guidelines and Rubrics](#) document.

[Assignments](#)

In addition to the weekly discussions there are eight assignments including: Mini research papers; Accounting spreadsheet; Link analysis; Case Study; an Interview; and Final paper in this course. The research papers are connected to the weekly studies up to that point and ask the student to write the papers from different points of view. The Final Paper will require students to create students to create a PowerPoint presentation that includes a link analysis chart.

[Submission Deadlines](#)

Discussions officially close on Saturday of each week at 11:55 PM Eastern time. Posts submitted after that time will not be graded.

Homework Assignments, Mini Papers and Quizzes and Exams are due on their assigned dates at 11:55 PM Eastern time.

Written assignment papers and the Final Paper are due on their assigned dates at 11:55 PM Eastern time.

[Late Submissions](#)

A student who is unable to meet a due date must make arrangements in advance with the instructor to submit work late, and agree upon a new submission date. A penalty for a permitted late submission may be applied at the discretion of the instructor.

If a student fails to turn an assignment in on time, and has not made advance arrangements for a late submission, the following penalties will be applied:

- Work submitted 1-2 calendar days AFTER its due date will be graded down 5%
- Work submitted 3-4 calendar days AFTER its due date will be graded down 10%
- Work submitted more than 4 days past its due date may or may not be accepted at the discretion of the instructor, and if accepted will be graded down 20%.

- If a student arranges a new due date with the instructor and fails to submit the work by the new date, the student will receive no credit for the assignment.

Final course projects and end-of-seminar papers may not be submitted after the due date without explicit permission of the instructor. If a student is permitted to submit the final course projects or end-of-seminar papers after the grading deadline, the student will receive a grade of “I” until the submission is made and the paper is graded.

Extra Credit Submissions

Extra credit submissions and the length of such submissions require advanced approval by your instructor. Instructors are not required to use the grading rubric, or provide rubric scores. Instructors do not have to provide the same level of formal feedback on extra credit submissions as they do on essay assignment, but should provide whatever level of useful feedback is appropriate.

The **maximum** grade based on word-count is 0.005 credit/word, or 5 points per 1,000 words. Thus a student who agrees to submit a 2,000-word essay on a specific topic approved in advance may have **up to 10** points added to the “Extra Credit” column in the gradebook. These points are added to the total points accumulated.

Extra credit assignments cannot be used as a substitute for missed labs. The way to obtain credit for missed labs is to submit the paper late and receive a grade based on the late lab policy.

Grades

The following table shows the graded assessment types contained within this course and the assigned weighting to determine the final course grade.

Graded Activity	Weight
Discussions (8)	10%
Assignments (8)	50%
Final Paper	40%
TOTAL	100 %

Letter grades for the course will be based on the following grading scale:

Letter Grade	Percentage	Grade Point
A	93-100%	4.0
A -	90-92.9%	3.7
B +	87-89.9%	3.3
B	83-86.9%	3.0
B -	80-82.9%	2.7
C +	77-79.9%	2.3
C	75-76.9%	2.0
C -	73-74.9%	1.7

D +	70-72.9%	1.3
D	67-69.9%	1.0
D-	63-66.9%	0.7
F	0-62.9%	0.0

For complete information on the Grading Policy for Bachelor Degree students, please refer to the [CGCS Online Catalog](#) (Sub-Section of Catalog on "Grades.")

[Academic Honesty and the Norwich University Honor Code](#)

A student must submit work that represents the student's own original analysis and writing. Copying another's work is not appropriate. If the student relies on the research or writing of others, the student must cite those sources. Words or ideas that require citations include, but are not limited to all hardcopy or electronic publications, whether copyrighted or not, and all verbal or visual communication when the content of such communication clearly originates from an identifiable source. While students are encouraged to seek editing feedback, extensive revisions of one's work by another person is considered a lack of academic honesty, as it is representing another student's work as one's own.

For more information see:

[Academic Dishonesty](#)

[Academic Integrity](#)

[Norwich University Honor Code](#)

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[Section 504 of the Rehabilitation Act of 1973/ADA](#)

Please consult [Appendix H: University Policy - Section 504 of the Rehabilitation Act of 1973/Americans with Disabilities Act \(ADA\)](#) for instructions on obtaining an accommodation.

Disclaimer: Please note the specifics of this Course Syllabus are subject to change. Students are responsible for abiding by any such changes. Your instructor will notify you of any changes.