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| Approved Date:10-3-2022 |  | Philadelphia University |
| Issue: 2 | Faculty: Business |
| Credit Hours: 3 hours | Department: Accounting |
| Bachelor: Accounting | Course Syllabus | Academic Year: **2023-2024** |

Course Information

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| --- | --- | --- | --- | --- |
| Prerequisite | | Course Title | | Course No. |
| **0311333** | | **Forensic Accounting** | | **0311401** |
| Room No. | Class Time | | Course Type | |
| Online | Wensday  11: 15-12:30  Thursday  11:15-12:30 | | University Requirement  Faculty Requirement  **Major Requirement**  Elective  **Compulsory** | |

Instructor Information

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| --- | --- | --- | --- | --- |
| E-mail | Office Hours | Phone No. | Office No. | Name |
| [yhroot@philadelphia.edu.jo](mailto:yhroot@philadelphia.edu.jo) | Saturday  9:45-11  Sunday  11:15-12:30  Tuesday  11:15-12:30 | **2314** | **31307** | **Dr. Rana Airout** |

Course Delivery Method

|  |  |  |
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| Blended  Online  **Physical** | | |
| Learning Model | | |
| Physical | Asynchronous | Percentage | |
|  | 100% |

Course Description

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| This course covers the fundamentals of forensic accounting and fraud investigation. Students will gain a grasp of commercial fraud, the situations in which it occurs, fraud detection, measurement, prevention approaches, and the skills required to resolve fraud once it has been identified. Internal auditing involvement in fraud detection and investigation and its role in fraud prevention will be discussed in the course. |

Course Learning Outcomes

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| Corresponding Program Outcomes | Outcome | Number |
| Knowledge | | |
| Kp1 | Explain forensic accounting concepts and terminology. | K1 |
| Kp3 | Assess fraud activities, methods of fraud prevention, detection, and response. | K2 |
| Kp3 | Evaluate the relevant professional and theoretical material in forensic accounting, litigation advisory services, and fraud. | K3 |
| Skills | | |
| Sp3 | Evaluate evidence critically in the field of forensic accounting and financial fraud. | S1 |
| Sp1, Sp2 | Communicate with others efficiently to solve complex issues using various information and communication technologies. | S2 |
| Competencies | | |
| Cp1 | Understand the ethical and legal environment and the responsibilities of a forensic accountant. | C1 |

**Learning Resources**

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| --- | --- |
| Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley, 2nd Edition, 2019. | Course Textbook |
| Forensic Accounting, 4th Edition, Tommie W. Singleton, Aaron J. Singleton, 2019. | Supporting References |
| * [Association of Certified Fraud Examiners (acfe.com)](https://www.acfe.com/) * [Fraud Magazine (fraud-magazine.com)](https://www.fraud-magazine.com/fm-home.aspx) | Supporting Websites |
| Classroom  laboratory  Learning Platform  Other | Teaching Environment |

**Meetings and Subjects TimeTable**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Learning Material | Task | Learning Method\* | Topic | Week |
| Course Syllabus | ------------ | Discussion | * Course Overview | 1 |
| Textbook Chapter 1  Page 34 and  Page 35 | Exercises  Assignment | Lecture, class discussions | **Core Foundation Related to Forensic Accounting and Fraud Examination:**   * What Is Fraud? * What Is Forensic Accounting? * The Professional’s Skill Set. * The Role of Auditing, Fraud Examination, and Forensic Accounting. * The Basics of Fraud. * The Investigation. * Fraud Examination Methodology | 2 |
| Textbook Chapter 2  Page 70 | Critical Thinking | Lecture, class discussions | **Who Commits Fraud and Why?**   * Criminology, Fraud, and Forensic Accounting. * The Fraud Triangle. * The Fraud Triangle in Court and the Meta-Model. | 3 |
| Textbook Chapter 3  Page 107 | Discussion Questions | Lecture, class discussions | **Legal, Regulatory, and Professional Environment:**   * The Rights of Individuals. * Probable Cause. * Rules of Evidence. * Criminal Justice System. * Civil Justice System. | 4 |
| Textbook Chapter 3  Page 107 | Brief Cases | Lecture, class discussions | * The Sarbanes–Oxley Act of 2002. * Committee of Sponsoring Organizations (COSO). * Enterprise Risk Management Framework (ERM). * IIA Practice Advisories 1210.A1 and 1210.A2. | 5 |
| Textbook Chapter 4 | Quiz | Lectures, class discussions, Seminars | **Cash Receipt Schemes and Other Asset Misappropriations**   * Skimming Schemes—Cash * Skimming Schemes—Receivables * Cash Larceny Schemes * Noncash Misappropriation Schemes * Concealing Inventory Shrinkage * Preventing and detecting noncash thefts that are concealed by fraudulent support | 6 |
| Textbook Chapter 4  Page 140 | Discussion Questions | class discussions | * Money laundering and transnational financial flows. * Non- Financial Fraud schemes. | 7 |
| Textbook Chapter 5  Page 191 | Brief Cases | Lecture, class discussions | **Cash Disbursement Schemes:**   * Billing Schemes. * Check Tampering Schemes. * Payroll Schemes. * Expense Reimbursement Schemes. * Register Disbursement Schemes. | 8 |
| Textbook Chapter 7  Page 255 | Assignment | Lecture, class discussions | **Financial Statement Fraud:**   * Financial Reporting Fraud: Who, Why, and How. * Accounting Principles and Fraud. * Fraudulent Financial Statement Schemes. * Detection of fraudulent financial statement schemes. * Deterrence of Financial Statement Fraud. | 9 |
| Chapter 8 | **Mid Exam** | Lecture, class discussions | **Fraud Detection:**   * Red Flags and Targeted Risk Assessment. * Corporate Governance and Fraud. | 10 |
| Chapter 8  Page 285 | Homework- Essays | Lectures, class discussions, group work | * Social Media as a Tool for Fraud Detection. * The Use of Red Flags to Detect Fraud. | 11 |
| Chapter 8 | - | Lecture, class discussions | * Targeted Fraud Risk Assessment. * Targeted Fraud Risk Assessment in a Digital Environment. | 12 |
| Chapter 9 | Quiz | Lectures, class discussions, group work | **Evidence-Based Fraud Examinations:**   * Evidence-Based Examinations. * The Hypothesis-Evidence Matrix. | 13 |
| Chapter 9 | - | Lecture, class discussions | * Evidence Sources: * The Act, * Concealment, and * Conversion. | 14 |
| - | - | Class discussions | **Revision** | 15 |
|  |  |  | Final Exam | 16 |

Course Contributing to Learner Skill Development

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| Using Technology |
| Using Graphics and Graphics Software in Excel and Viewing the Cyber Fraud cases |
| Communication Skills |
| Class discussions, workgroups, seminars, and electronic communication through the Moodle e-learning platform, in addition to office hours. |
| Application of Concept Learn |
| Apply practical cases of fraud and how to detect it through case studies |

**Assessment Methods and Grade Distribution**

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| Course Outcomes  to be Assessed | Assessment Time  (Week No.) | Grade | Assessment Methods |
| K1, K2 and K3 | 10th week | 30% | Mid Exam |
| S1 and S2 | Continues | 30% | Term Works\* |
| K1, K2 and K3 | 16th week | 40 % | Final Exam |
| - | - | 100% | Total |

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**Alignment of Course Outcomes with Learning and Assessment Methods**

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| Assessment Method\*\* | Learning Method\* | Learning Outcomes | Number |
| **Knowledge** | | | |
| Homework, semester exam, and final exam | Lectures, seminars, and class discussion | Explain forensic accounting concepts and terminology. | K1 |
| Quizzes, semester exams, and final exam | Lectures, seminars, and class discussion | Assess fraud activities, methods of fraud prevention, detection, and response. | K2 |
| Quizzes | Problem-solving-based learning | Evaluate the relevant professional and theoretical material in forensic accounting, litigation advisory services, and fraud. | K3 |
| **Skills** | | | |
| Reports | Group work and class discussion | Evaluate evidence critically in the field of forensic accounting and financial fraud. | S1 |
| Presentations | Group work and class discussion | Communicate with others efficiently to solve complex issues using various information and communication technologies. | S2 |
| **Competencies** | | | |
| Essays | Problem-solving-based learning | Understand the ethical and legal environment and the responsibilities of a forensic accountant. | C1 |

**Course Polices**

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| Policy Requirements | Policy |
| The minimum pass for the course is (50%) and the minimum final mark is (35%). | Passing Grade |
| * Anyone absent from a declared semester exam without a sick or compulsive excuse accepted by the dean of the college that proposes the course, a zero mark shall be placed on that exam and calculated in his final mark. * Anyone absents from a declared semester exam with a sick or compulsive excuse accepted by the dean of the college that proposes the course must submit proof of his excuse within a week from the date of the excuse’s disappearance, and in this case, the subject teacher must hold a compensation exam for the student. * Anyone absent from a final exam with a sick excuse or a compulsive excuse accepted by the dean of the college that proposes the material must submit proof of his excuse within three days from the date of holding that exam. | Missing Exams |
| The student is not allowed to be absent more than (15%) of the total hours prescribed for the course, which equates to six lecture days (n t) and seven lectures (days). If the student misses more than (15%) of the total hours prescribed for the course without a satisfactory or compulsive excuse accepted by the dean of the faculty, he is prohibited from taking the final exam and his result in that subject is considered (zero), but if the absence is due to illness or a compulsive excuse accepted by the dean of the college that The article is introduced, it is considered withdrawn from that article, and the provisions of withdrawal shall apply to it. | Attendance |
| Philadelphia University pays special attention to the issue of academic integrity, and the penalties stipulated in the university's instructions are applied to those who are proven to have committed an act that violates academic integrity, such as cheating, plagiarism (academic theft), collusion, and intellectual property rights. | Academic Integrity |