

ARIZONA WESTERN COLLEGE
SYLLABUS

ACC 230 PRINCIPLES OF FRAUD EXAMINATION

Credit Hours: 3 Lec 3

PREREQUISITE: ACC 211

COURSE DESCRIPTION

Overview of the field of fraud examination including defining and identifying the types of frauds committed against companies and individuals. Upon successful completion, the student will learn methods to prevent, detect, and investigate fraud.

1. COURSE GOALS

- 1.1 Understand what constitutes fraud and the types of fraud.
- 1.2 Identify different fraud theories discussing why people commit fraud.
- 1.3 Learn methods to prevent fraud.
- 1.4 Recognize the symptoms of fraud.
- 1.5 Learn methods to investigate fraud.
- 1.6 Learn methods to detect fraud through report analysis.
- 1.7 Identify other types of fraud involving organizations and individuals.
- 1.8 Understand the civil and criminal process involving fraud.

2. OUTCOMES

Upon satisfactory completion of this course, students will be able to:

- 2.1 define fraud and the types of fraud perpetrated against companies.
- 2.2 explain fraud theories, and why people commit fraud.
- 2.3 apply internal controls to prevent fraud.
- 2.4 recognize individual and company symptoms of fraud.
- 2.5 apply the practices to investigate fraud.
- 2.6 use external and internal reporting to detect fraud.
- 2.7 identify fraud schemes perpetrated on companies and individuals.
- 2.8 explain the civil and criminal process involving fraud.

3. STUDENT RESPONSIBILITIES

- 3.1 Under AWC Policy, students are expected to attend every session of class in which they are enrolled.
- 3.2 If a student is unable to attend the course or must drop the course for any reason, it will be the responsibility of the student to withdraw from the course. Students who are not attending as of the 45th day of the course will be withdrawn by the instructor. If the student does not withdraw from the course and fails to complete the requirements of the course, the student will receive a failing grade.
- 3.3 Americans with Disabilities Act Accommodations: Arizona Western College provides academic accommodations to students with disabilities through AccessABILITY Resource Services (ARS). ARS provides reasonable and appropriate accommodations to students who have documented disabilities. It is the responsibility of the student to make the ARS Coordinator aware of the need for accommodations in the classroom prior to the beginning of the semester. Students should follow up with their instructors once the semester begins. To make an appointment call the ARS front desk at (928) 344-7674 or

ARS Coordinator at (928) 344-7629, in the College Community Center (3C) building, next to Advising.

3.4 Academic Integrity: Any student participating in acts of academic dishonesty—including, but not limited to, copying the work of other students, using unauthorized “crib notes”, plagiarism, stealing tests, or forging an instructor’s signature—will be subject to the procedures and consequences outlined in AWC’s Student Code of Conduct.

3.5 Texts and Notebooks: Students are required to obtain the class materials for the course.

3.6 Arizona Western College students are expected to attend every class session in which they are enrolled. To comply with Federal Financial Aid regulations (34 CFR 668.21), Arizona Western College (AWC) has established an Attendance Verification process for "No Show" reporting during the first 10 days of each semester.

Students who have enrolled but have never attended class may be issued a “No Show” (NS) grade by the professor or instructor and receive a final grade of “NS” on their official academic record. An NS grade may result in a student losing their federal financial aid.

For online classes, *student attendance in an online class is defined as the following* (FSA Handbook, 2012, 5-90):

- Submitting an academic assignment
- Taking an exam, an interactive tutorial or computer-assisted instruction
- Attending a study group that is assigned by the school
- Participating in an online discussion about academic matters
- Initiating contact with a faculty member to ask a question about the academic subject studied in the course

4. METHODS OF INSTRUCTION

- 4.1 Lecture
- 4.2 Videos
- 4.3 Class Discussion
- 4.4 Class Problems

5. LEARNING ACTIVITIES

- 5.1 Chapter Reading
- 5.2 Lecture
- 5.3 Class Discussions
- 5.4 Lab Problems
- 5.5 Homework
- 5.6 Comprehensive Problem

6. EVALUATION

- 6.1 Exams or Quizzes
- 6.2 Homework
- 6.3 Comprehensive Problem