

Business Administration

Course Number: **BUAD 367**

Course Title: **FRAUD EXAMINATION**

Credits: 3

Calendar Description: This course will provide a basic understanding of occupational fraud and the methods of detection and prevention. Topics included in the course are asset misappropriation, bribery and corruption, and fraudulent financial statements.

Semester and Year: **WINTER 2020**

Prerequisite(s): BUAD 263

Corequisite(s):

Professors

| Name | Phone number | Office | Email |
|--|-----------------------------------|----------------|--------------------------------|
| Josh Widmann (Course Captain) | 250-762-5445 ext. 4175 | K: C243 | jwidmann@okanagan.bc.ca |

Notes**Final Exam**

Students must obtain a mark of 50% or more on the Final Exam in order to pass this course.

Course Work

All assignments are due the class immediately following completion of the material covered by the homework assignment. Assignments that are not submitted on time will be assigned a mark of zero, unless a medical certificate is filed with the professor.

Missed progress tests and final exam will not be rescheduled without a medical certificate or other supporting documents. Inconvenience to the student is not a valid reason for missing a scheduled exam

Assigned Readings

This course covers a considerable amount of material during the semester. Students are expected to do the assigned readings or required podcast listening, in advance of class and be prepared to discuss areas of difficulty and to participate in discussions in class. Class sessions will consist of lectures, case studies and discussion. The classes will be interactive, with students working through the cases, developing investigative strategies, and seeking to prove how the fraud was committed.

Required Texts/Resources

Principles of Fraud Examination, 4th Edition; Wells, J.T.; Wiley Publishing

Access to a mobile podcast service such as Appleeml

Course Schedule

| 2020 Class Date | | | |
|--------------------|-------|---|----------------|
| | | Monday, January 6 First Day of Classes Monday, February 17 Family Day Tuesday, February 18 Friday, February 21 Reading Break Thursday, April 9 Last Day of Regular Classes | |
| Jan | 10 | Introduction to Fraud Examination Non-cash Assets | Ch 1 Ch 9 |
| | 17 | Skimming Cash Larceny | Ch 2 Ch 3 |
| | 24 | Cheque Tampering Register Disbursement Schemes | Ch 5 Ch 8 |
| | 31 | Billing Schemes | Ch 4 |
| Feb | 7 | Payroll Schemes | Ch 6 |
| | 14 | Mid-term Exam (Chapters 1 6, 8, 9) | |
| | 21 | READING BREAK | |
| | 28 | Expense Reimbursement Schemes | Ch 7 |
| Mar | 6 | External Fraud Schemes Corruption | Ch 13 Ch 10 |
| | 13 | Accounting Principles and Fraud | Ch 11 |
| | 20 | Fraudulent Financial Statement Schemes | Ch 12 |
| | 27 | Fraud Risk Assessment Interviewing Witnesses | Ch 14 Ch 16 |
| Apr | 3 | Conducting Investigations and Writing Reports Occupational Fraud and Abuse: The Big Picture | Ch 15 Ch 17 |
| Apr | 14-24 | Final Exam Period | |

SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY
