

**El Paso Community College**  
**Syllabus**  
**Part II**  
**Official Course Description**

|                                 |                                                   |
|---------------------------------|---------------------------------------------------|
| <b>SUBJECT AREA</b>             | <u>Accounting</u>                                 |
| <b>COURSE RUBRIC AND NUMBER</b> | <u>ACNT 1305</u>                                  |
| <b>COURSE TITLE</b>             | <u>Forensic Accounting</u>                        |
| <b>COURSE CREDIT HOURS</b>      | <u>3      3    :    0</u><br>Credits   Lec    Lab |

**I. Catalog Description**

Provides an examination of accounting fraud designed to provide a basic understanding of the impact that fraud has on an organization. (3:0).

**II. Course Objectives**

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

- A. Identify sales skimming and how it is committed and concealed.
- B. Discuss cash larceny and check tampering schemes and how to identify and prevent these crimes
- C. Identify register disbursement schemes, how they are committed, and methods to conceal and prevent these crimes.
- D. Recognize various billing schemes used to steal from a business.
- E. Identify payroll and expense reimbursement schemes used to commit fraud and detect and prevent fraud through strong internal controls.
- F. Identify different types of non-cash misappropriations, their effect on a business, and ways to deter and prevent them from occurring.
- G. Identify various types of corruption, such as bribery, extortion, kickback schemes, and conflicts of interest, and to implement controls to prevent and detect these types of crimes.
- H. Discuss various types of accounting fraud and the reasons for passing the Sarbanes-Oxley Act of 2002, including the elements of internal control.
- I. Identify misstatements, omissions, and improper disclosures in financial statements to deceive financial statement users, particularly investors and creditors.
- J. Discuss and demonstrate the basics of interviewing witnesses and wrapping up investigations.
- K. Discuss reasons why occupational fraud is committed

**III. THECB Learning Outcomes (WECM)**

1. Describe how fraud is committed.
2. Explain how internal control systems can deter fraudulent acts.
3. Identify signs of occupational fraud.
4. Explain anti-fraud prevention methods.

**IV. Evaluation**

- A. Examinations: You must provide your own supplies, including a basic four-function calculator, for use during each exam. Reference materials may not be used unless specifically allowed by the instructor. You are expected to do your own work on the exams and are responsible to protect your

work from copying. Anyone caught cheating will receive zero credit for that exam and be subject to disciplinary action as prescribed in the current EPCC catalog. Exams require the solution of both procedure and theory problems. Exam formats may include multiple-choice, matching, fill in the blank, short-answer responses, and essays.

- B. Remediation: At the discretion of the instructor, students may be allowed to retest for higher grades.
- C. Assignments: All assignments should be completed on appropriate working papers with your name, course/section number, and assignment number. Documents should be stapled in correct sequential order and have a neat, professional appearance. All written responses must be prepared using correct grammar, punctuation, and spelling.
- D. Course Pursuit: When the instructor determines that a student has ceased to pursue the objectives of the course, the instructor may withdraw the student from the course up to the official withdrawal deadline. To assess course pursuit by the student, the instructor will consider class and lab participation, failure to take exams and quizzes, failure to submit required work, and failure to complete other required class/lab/homework activities identified in the course syllabus.
- E. Withdrawal from Course: It is the student's full responsibility to withdraw by the official withdrawal deadline. The instructor may not readmit a student who voluntarily withdraws from the course. A student withdrawn for administrative reasons may not continue to attend class until readmitted into the course. All students remaining on the final class roster will receive a grade based on the total points accumulated by the end of the semester.
- F. Final Examination: The comprehensive final examination is mandatory and should count for at least 20% of the total course grade.

Grading Scale:

|              |                           |
|--------------|---------------------------|
| A = 90 - 100 | I = Incomplete            |
| B = 80 -89   | W = Withdrew or withdrawn |
| C = 70 -79   |                           |
| D = 60 -69   |                           |
| F = below 60 |                           |

**V. Disability Statement (Americans with Disabilities Act [ADA])**

EPCC offers a variety of services to persons with documented sensory, mental, physical, or temporary disabling conditions to promote success in classes. If you have a disability and believe you may need services, you are encouraged to contact the Center for Students with Disabilities to discuss your needs with a counselor. All discussions and documentation are kept confidential. Offices located: VV Rm C-112 (831-2426); TM Rm 1400 (831-5808); RG Rm B-201 (831-4198); NWC Rm M-54 (831-8815); and MDP Rm A-125 (831-7024).

**VI. 6 Drop Rule**

Students who began attending Texas public institutions of higher education for the first time during the Fall 2007 semester or later are subject to a 6-Drop limit for all undergraduate classes. Developmental, ESL, Dual Credit and Early College High School classes are exempt from this rule. All students should consult with their instructor before dropping a class. Academic assistance is available. Students are encouraged to see Counseling Services if dropping because exemptions may apply. Refer to the EPCC catalog and website for additional information.