

AMIS 7520: Fraud – Asset Misappropriations
COURSE SYLLABUS
Spring 2016 – Term 2

Instructor:
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Lecturer
Fisher College of Business
The Ohio State University

Course Description

The course will cover all major methods employees use to commit occupational fraud involving the misappropriation of assets. Students will learn about the various factors that motivate individuals to commit such frauds, recognize weaknesses in business processes and control systems that make companies vulnerable to fraud and learn about fraud prevention and detection procedures. Students will also learn how allegations of fraud should be investigated and resolved.

How to Succeed

Careful, timely reading and study are essential to your success in this course. All readings from the text, Principles of Fraud Examination, and any supplementary materials should be completed before class on the dates assigned.

I expect you to ATTEND class and PARTICIPATE in class discussions. Tests will cover materials from the text as well as other topics discussed in class.

Examinations

There will be one midterm examination and a final examination. The dates for the examinations are set forth on the assignment schedule.

If you miss an examination for a valid reason recognized by the University (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence. Those students receiving an excused absence will be given a make-up exam. If you receive an excused absence from the final examination, you will receive an incomplete grade until you

complete a make-up exam. If you miss any examination without receiving an excused absence, your score for that examination will be zero.

GRADES

I will consider the following elements in assigning final grades:

COURSE ELEMENT (Approximate Weight)

Attendance/Class Participation (10%)

Mid-Term Exam (45%)

Final Exam (45%)

Please be aware that I do not give extra credit assignments.

Other Assistance

Any student who feels s/he may need an accommodation based on the impact of a disability should contact me privately to discuss your specific needs. Please contact the Office for Disability Services at 614-292-3307 in room 150 Pomerene Hall to coordinate reasonable accommodations for students with documented disabilities.

STANDARDS OF INTEGRITY AND CONDUCT

Each student in this course is expected to be familiar with and abide by the principles and standards set forth in The Ohio State University's code of student conduct and code of academic conduct. You can view these documents or download pdf versions at:

http://studentaffairs.osu.edu/resource_csc.asp and

<http://www.gradsch.osu.edu/Content.aspx?Content=10&itemid=1>.

It is also expected that each student will behave in a manner that is consistent with the Fisher Honor Statement, which reads as follows:

As a member of the Fisher College of Business Community, I am personally committed to the highest standards of behavior. Honesty and integrity are the foundations from which I will measure my actions. I will hold myself accountable to adhere to those standards. As a future leader in the community and business environment, I pledge to live by these principles and celebrate those who share these ideals.

While most students have high standards and behave honorably, like every academic institution, we sometimes encounter cases of academic misconduct. It is the obligation of students and faculty members to report suspected cases of academic and student misconduct. Students can report suspected violations of academic integrity or student misconduct to a faculty member or to a program's leadership. All reported cases of academic misconduct are actively pursued and confidentiality is maintained.

Permitted study materials: Use of inappropriate study materials, including previously prepared solutions to required homework problems and files containing tests used during previous terms, compromises the concept of equal opportunity for all students and therefore is prohibited. You may use materials that generally are available to all students provided that they maintain the spirit of the learning objectives.

CONSULTATION

You are encouraged to consult with me about course matters. I will hold scheduled office hours on Tuesdays and Thursdays from 10:30 - 12:00 PM in my office which is located at The Ohio Stadium, 2nd Floor, Suite 218A. You are welcome to make an appointment to see me at other times, or to contact me through e-mail at: Huffner.7@osu.edu.

COURSE MATERIALS

There is one (1) required textbook for this course:

Principles of Fraud Examination by Joseph T. Wells—4th Edition. Wiley is the publisher.