Professor: Dr. Jodi Gissel, CPA, CFE  
Office hours: Tuesdays 11:00 am-12:00 pm  
Office: Straz Hall 332  
Phone: (414) 288-8041  
Email: jodi.gissel@marquette.edu

Office hours: Tuesdays and Thursdays
Phone: 2:00 pm-4:30 pm
Email: Also available by appointment

I generally respond to voicemail and email within 24 hours Monday-Friday (or on Monday if received after 3 pm Friday)
I post office hours changes or cancellations on D2L News

Course Information

Prerequisites: Admission to graduate ACCO program; or admission to graduate BUAD, ECON, or HURE program and ACCO 6100; or consent of MSA program director

Class time: Tuesdays, 5:30 pm-8:10 pm

Class room: Straz Hall 554

Emergency plan: Every Marquette University campus building has emergency shelter and evacuation plans. Please familiarize yourself with the plans for each building in which you take classes or attend meetings. Make sure to note the routes to the lowest level of the buildings for shelter during inclement weather, as well as exits from the buildings in the event of fire or other emergency.

Required:

1. *Expert Fraud Investigation*
   Author: Tracy L. Coenen
   Publisher: John Wiley & Sons, Inc. (2009), ISBN 9780470387962

2. Other articles and materials, as assigned

3. Non-alpha, non-programmable, non-graphing calculator with only addition, subtraction, multiplication, division, numerical memory, and basic scientific functions. Phones, iPads, PDAs, and other devices are not allowed as calculators for exams. You may not share calculators during exams. Please bring a calculator to class (*phones, etc. are allowed for non-exam purposes*).

Course website: Desire2Learn (D2L)

The course schedule and topics are subject to change during the semester. Changes may be communicated via email communications and/or D2L. Email communications from me are sent to your email address listed in D2L (generally your Marquette email address). You are responsible for regularly checking this email address and D2L to receive course updates and communications.

Special needs: Please inform me during the first week if you have conditions that may limit or affect your ability to participate in this course so we can make necessary arrangements. You may also contact the Office of Student Disability Services in the 707 Building, 5th floor (8-1645). See http://www.marquette.edu/disability-services for more information.
Department of Accounting Mission Statement

The mission of the Department of Accounting in the College of Business Administration is to prepare students to be responsible, competent and ethical leaders in accounting, business, government and not-for-profit careers. Marquette’s undergraduate degree in accounting builds upon the liberal arts requirements by emphasizing oral and written communication skills, ethical behavior, analytical reasoning, computer competency, and technical knowledge sufficient for attaining a relevant accounting profession. The Master of Science in Accounting (MSA) degree focuses on: (1) enhancing the student’s knowledge in finance, management, and specific accounting areas, (2) preparing the student for professional examinations (e.g., CPA, CMA, CIA, CPFO), and (3) qualifying students for positions in public, corporate, or government/not-for-profit accounting.

We emphasize leadership and service through the internship program and activities of our student chapter of Beta Alpha Psi. Students can meet the 150 hour requirement for certification either through the undergraduate degree (with 150 credit hours), the MSA, or the Master of Business Administration (including courses needed to qualify for the CPA examination). This information is also available at http://business.marquette.edu/departments/accounting.

College of Business Administration Assessment Statement

The fundamental mission of the College of Business Administration is to provide a quality education grounded in Catholic, Jesuit intellectual values. Students are expected to learn how to function effectively in a diverse and global economy so that they may develop into ethically and socially responsible global leaders and responsible members of their organizations and communities. As one of many methods of assuring that the goals of our educational mission are successfully met, the college regularly and systematically engages in the assessment of these competencies.

Students in the Bachelor of Science in Business Administration program are assessed on their ability to reason ethically, communicate effectively, analyze critically, and understand local, national and global business and cultural issues. Students in our MBA programs are also assessed on their competency to communicate effectively, reason ethically and apply critical thinking, as well as their capacity to comprehend the global strategic issues of firms and perform fundamental activities of business managers. Students in our other graduate programs are assessed on specific competencies related to their disciplines.

The Master of Science in Accounting (MSA) current learning outcomes (also available at http://business.marquette.edu/academics/msa-learning-outcomes) are:

i. Apply critical thinking to accounting issues
ii. Demonstrate effective written business communication skills
iii. Demonstrate effective verbal business communication skills
iv. Apply professional knowledge skills of accounting
v. Apply ethical reasoning to accounting/business issues
vi. Analyze the international environment

Assessment takes place each semester in all programs and settings using quantifiable measures; that information is gathered and analyzed to help continuously improve the educational process. The College of Business Administration is dedicated to successfully providing a quality education for all students. Assessment is the continuous improvement process of evaluating our success. More information on assessment can be found at http://www.marquette.edu/assessment/ or in the assurance of learning tabs under http://business.marquette.edu/academics/assurance-of-learning-undergrad or http://business.marquette.edu/academics/assurance-of-learning-graduate.
Course Objectives

This course focuses on the analysis of fraudulent activities including identification, prevention, and detection. Primary course objectives are:

1. To understand and analyze why and how people commit fraud.
2. To understand how to deter fraudulent conduct.
3. To understand how to investigate allegations of fraud.
4. To apply critical thinking, ethical reasoning, and research skills relating to fraud investigations.
5. To enrich communication skills.

Each primary course objective relates to MSA goals to apply critical thinking to accounting issues, demonstrate effective written business communication skills, apply professional knowledge skills of accounting, and apply ethical reasoning to accounting/business issues.

Course Policies

Grading distribution

<table>
<thead>
<tr>
<th>Graded items</th>
<th>Percentage of final grade</th>
<th>Grade cut-offs</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-class deliverables</td>
<td>10%</td>
<td>A 93.00% – 100.0%</td>
</tr>
<tr>
<td>Individual cases</td>
<td>20%</td>
<td>AB 88.00% – 92.99%</td>
</tr>
<tr>
<td>Group case</td>
<td>30%</td>
<td>B 83.00% – 87.99%</td>
</tr>
<tr>
<td>Exams</td>
<td>40%</td>
<td>BC 78.00% – 82.99%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>C 72.00% – 77.99%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F &lt; 72.00%</td>
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</tbody>
</table>

I review grades of any students whose final percentages fall within 1.00% below grade cut-offs. I consider participation and attendance when assigning these students’ final grades.

Participation

Participation includes attending each class meeting, not arriving late or leaving early, being prepared for class, asking thoughtful questions, providing meaningful insight to discussions, and active involvement (for example: voluntary participation, contribution to in-class activities, not texting/emailing during class, not engaging in side conversations during class).

Participation includes appropriate etiquette with respect to cell phones (silence and store in your bag during class) and laptops (relevant class-related use only). Both you and your classmates benefit from appropriate participation through minimized distractions and shared experiences.

Attendance

The Marquette University Graduate School of Management considers regular class attendance an important component of the learning process. Students are expected to attend scheduled class meetings. Excessive absences may have adverse consequences, ranging from a lowered course grade to forced withdrawal from the course. Excessive absence is generally defined as missing more than 10-15% of regularly scheduled class time (including arriving late or leaving early).

Class cancellations

In the event of inclement weather, the Office of the Provost makes the decision to cancel courses.
In-class deliverables

Most class meetings include an in-class activity with deliverables due at a specified class time. I do not accept late submissions and there are no make-up opportunities for in-class deliverables. There will be at least eleven in-class deliverables during the semester and your ten highest scores count towards your course grade. The deliverable may be a quiz (not announced ahead of time; covering course material to date) or an individual or group activity. For group activities, the group submits one deliverable and the entire group receives the same grade.

Cases

You will complete two individual written case reports and one group investigation and written case report. Case details and report requirements are forthcoming. You will have approximately two weeks to complete each individual case and approximately five weeks to complete the group investigation and written case report, with specific deadlines during the group investigation.

Exams

Exams test understanding of course material, as well as critical thinking skills, analytical skills, ability to tie concepts together, and ability to apply knowledge to alternative scenarios. Exam material draws from pre-class readings, lectures, and in-class discussions and activities. Exam items may consist of multiple choice, matching, short answers, essays, and/or case problems. Bring a calculator to all exams.

You must take exams at the scheduled times (see course schedule) except in extreme circumstances, limited to severe illness, death in your immediate family, unavoidable legal obligations (such as jury duty), or University-authorized absence (such as athletic travel). If one of these exceptions apply, I must receive appropriate documentation and approve requests no later than one week before the related exam date, except in cases of emergency (severe illness, accident, or death in your immediate family). Important notes:

- If these conditions are not met, you will not be given a make-up exam and will receive no credit for the missed exam.
- If these conditions are met, a make-up exam must be completed at a mutually convenient time before the class meeting one week following the scheduled exam time. Make-up exams are not given before a scheduled exam time.
- If these conditions are met, but it is not possible to schedule a make-up exam at a mutually convenient time before the class meeting one week following the scheduled exam time, your final grade will be based on relative proration of other graded items.

If the University officially closes during a scheduled exam time, the exam will be given during the next available class meeting. If the University officially cancels classes during finals week, students will receive the grade earned to date. (See note on class cancellations.)

Exam retention policy: I distribute graded exams for you to review in class. You are not allowed to scan, photograph, or in any way reproduce any portion of exams. Failure to return your exam to me before leaving the classroom will result in you receiving no credit for the exam. You are welcome to further review your exams throughout the semester during my office hours.
Academic integrity

Students, faculty, and staff at Marquette University recognize the importance of integrity in all aspects of life and work. We commit ourselves to truthfulness, honor, and responsibility by which we earn the respect of others. We support the development of good character in our academic community, and commit to uphold the highest standards of academic integrity as an important aspect of personal integrity. Our commitment obliges us as students, faculty, and staff to conduct ourselves according to the Marquette University Honor Code. We do this in pursuit of Marquette University’s mission, which is the search for truth, the discovery and sharing of knowledge, the fostering of personal and professional excellence, the promotion of a life of faith, and the development of leadership expressed in service to others.

Student Obligations under the Honor Code:

1. To fully observe the rules governing exams and assignments regarding resource material, electronic aids, copying, collaborating with others, or engaging in any other behavior that subverts the purpose of the exam or assignment and the directions of the instructor.
2. To turn in work done specifically for the paper or assignment, and not to borrow work either from other students, or from assignments for other courses, unless approved by the faculty member.
3. To give full and proper credit to sources and references, and to acknowledge the contributions and ideas of others relevant to academic work.
4. To report circumstances that may compromise academic honesty, such as inattentive proctoring or premature posting of answers.
5. To complete individual assignments individually, and neither to accept nor give unauthorized help.
6. To accurately represent their academic achievements, which may include their grade point average, degree, honors, etc., in transcripts, in interviews, in professional organizations, on resumes and in the workplace.
7. To report any observed breaches of this honor code and academic honesty.

Instructor Obligations under the Honor Code:

1. To monitor and design exams and assignments so that honest students will not be disadvantaged by other students who might choose to cheat if given the opportunity.
2. To report circumstances that may compromise academic honesty, such as inattentive proctoring or premature posting of answers.
3. To follow all published procedures regarding cases of academic misconduct.
4. To report any observed breaches of this honor code and academic honesty.

Please visit http://bulletin.marquette.edu/undergrad/academicregulations/ or http://bulletin.marquette.edu/schoolofmanagement/academicregulations/ for more information.

Academic dishonesty

Academic dishonesty includes cheating, dishonest conduct, plagiarism, and collusion. In the event of academic dishonesty, I follow the University’s procedures for incidents of academic dishonesty. See http://bulletin.marquette.edu/undergrad/academicregulations/ or http://bulletin.marquette.edu/schoolofmanagement/academicregulations/ for more information.

Note: Students must submit electronic Microsoft Word versions of written assignments. All written assignments are subject to a plagiarism detection service such as ‘Turnitin’.
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<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Items Due</th>
<th>Pre-Class Reading</th>
</tr>
</thead>
<tbody>
<tr>
<td>2/2</td>
<td>Investigative Techniques</td>
<td>Ch 2 (p.21-26) Ch 3 (p.39-45, 47-54) Ch 5 (p.73-92) Ch 6 (p.93-99, 104-106)</td>
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<tr>
<td>3/8</td>
<td>Exam (5:30 pm-7:00 pm)</td>
<td>GSM Common Break (7:00 pm-7:30 pm)</td>
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<tr>
<td>3/15</td>
<td>Guest Speaker: Detective Cheryl Welch, Milwaukee Police Department, Financial Crimes Unit</td>
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# Course Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Items Due</th>
<th>Pre-Class Reading</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/22</td>
<td><strong>NO CLASS – EASTER HOLIDAY AND SPRING BREAK</strong></td>
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<tr>
<td>3/29</td>
<td>Fraudulent Financial Reporting</td>
<td>Ch 8 (p.133-152)</td>
<td>Frosty Company Case</td>
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<tr>
<td>4/5</td>
<td>Fraudulent Financial Reporting</td>
<td>Ch 4 (p.59-71)</td>
<td>HealthSouth Analyses, Grand Teton Candy Company Case, Mountain State Sporting Goods Case</td>
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<tr>
<td>4/12</td>
<td>Corruption</td>
<td>Ch 9 (p.153-158, 160-162)</td>
<td>Tallahassee BeanCounters Case 3, Nature’s Sunshine Products Case</td>
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<tr>
<td>4/26</td>
<td>Data Analytics Group Case Interview (during class)</td>
<td></td>
<td>Tableau Packet</td>
</tr>
<tr>
<td>5/3</td>
<td>Data Analytics Group Case Report</td>
<td></td>
<td>Carter (2015)</td>
</tr>
<tr>
<td>5/10</td>
<td><strong>Exam (5:45 pm-7:45 pm)</strong></td>
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</tbody>
</table>