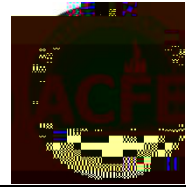
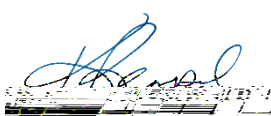


Business Administration



| | |
|-------------------------|--|
| 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 2021 |
| Prerequisite(s): | BUAD 263 |
| Corequisite(s): | No |
| Prerequisite to: | No |
| Final Exam: | Yes |
| Hours per week: | 3 |
| Graduation Requirement: | Elective |
| Substitutable Courses: | |
| Transfer Credit: | |
| Special Notes: | |
| Originally Developed: | November 2012 |
| EDCO Approval: | November 2013 |
| Chair's Approval: |  |

Professors

| Name | Phone number | Office | Email |
|----------------------------------|----------------|--------------------------------|-------------------------|
| Josh Widmann (Course Captain) | Virtual office | use email to set up meeting | jwidmann@okanagan.bc.ca |

Learning Outcomes

Upon completion of this course students will be able to

- identify triggers (internal control weaknesses, management attitudes, etc.) that are indicative of potential fraud opportunities
- identify pressures or incentives which would drive someone to commit occupational fraud in some manner, and ways it is rationalized
- understand basic personal fraud prevention practices
- distinguish between various types of fraud (cash, non-cash, financial statement)
- recognize how a fraud was committed
- analyze how a fraud was committed
- design systems to prevent and detect fraudulent activity
- determine how allegations of occupational fraud should be investigated and resolved

Course Objectives

See course schedule for a list of the covered content.

Evaluation Procedure

| | | |
|--|------------|--|
| Term Work: | | |
| Homework & Quizzes | 15% | |
| Presentation | 5% | |
| Participation (contribution to learning) | <u>15%</u> | |

Notes**Final Exam**

Students must obtain a mark of 50% or more on the Final Exam in order to pass this course. The final exam may be conducted in whole or in part orally, in an interview format.

Readings & Participation

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 in order to be prepared.

This course thrives on active discussion with engaged students who come to class regularly and are interested in the subject of fraud examination. It is critically important you are present during class time and active in breakout groups or class discussions. The classes will be interactive, with students working through cases, developing investigative strategies, and seeking to prove how the fraud was committed.

Participation (contribution to learning) is a significant portion of your overall grade for the course. Expectations for the semester will be discussed in our first class, and you will be given the opportunity to provide input on what is expected of you.

Required Texts/Resources

Textbook: Principles of Fraud Examination, 4th Edition; Wells, J.T.; Wiley Publishing. Physical version available through [OC campus store](#). An ebook version to purchase, or rent for 4, 5, or 6months, is available at [this link](#).

Access to a mobile podcast service such as Apple Podcasts, Google Play Music, Pocket Casts, Stitcher, Spotify, or a web browser able to access podcast websites, as required throughout the semester.

Course Schedule

Please note that this schedule is subject to change, pending guest speaker appearances and other modifications.

| 2021 Class Date | | | |
|--------------------|----|---|-------------------------|
| | | Monday, January 11 – First Day of Classes Monday, February 15 – STAT Tuesday, February 16 – Friday, February 19 – Reading Break Friday, April 2 – Monday, April 5 - STAT Friday, April 16 – Last Day of Regular Classes | |
| Jan | 15 | Introduction to Fraud Examination Personal Fraud Prevention | Ch. 1 Articles |
| | 22 | Non-cash Assets | Ch. 9 |
| | 29 | Skimming Cash Larceny Register Disbursement Schemes | Ch. 2 Ch. 3 Ch. 8 |
| Feb | 5 | Cheque Tampering | Ch. 5 |
| | 12 | Billing Schemes | Ch. 4 |
| | 19 | NO CLASSES – Reading Break | n/a |
| | 26 | Midterm Exam (Chapters 1 – 5, 8, 9, & any articles, podcasts, guest speakers, readings covered to date) | n/a |
| Mar | 5 | Payroll Schemes | Ch 6 |
| | 12 | Expense Reimbursement Schemes | Ch 7 |
| | 19 | External Fraud Schemes Corruption | Ch 13 Ch 10 |

