ACT557: Fraud Investigation

Credit Hours: 3

Contact Hours: This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 10-25 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

Course Description and Outcomes

Course Description:
This course teaches students about types of fraud, documents, sources of evidence, and analysis of internal and external fraud schemes. Emphasis is on the skills needed to identify and investigate fraud as well as the typology and investigative processes associated with an array of white-collar crimes. Students learn tools and techniques for investigating criminal cases including search warrants, civic injunctions, and forfeiture.

Course Overview:
This course examines how the investigation of various financial frauds is conducted. The course covers types of financial fraud, investigative techniques, evidence gathering, and testifying professionally. The course also includes the discussion of real-life cases to reinforce the concepts covered. The topics presented include fraud examination, forensic accounting, and the legal, regulatory, and professional environment; fraud schemes; complex frauds, financial crimes, and cybercrime; fraud detection and investigation; interview and interrogation; digital forensics analysis; and courtroom, litigation support, remediation, and litigation advisory services.

Course Learning Outcomes:

1. Evaluate fraudulent activities; assess and mitigate fraud risk.
2. Discuss fraud investigations’ processes and problems.
3. Evaluate and apply accounting theories as well as auditing theories for fraud investigators.
4. Evaluate and apply techniques for effective financial fraud interviews and interrogation.
5. Create a fraud investigative report.
6. Describe legal, regulatory, and professional environments as well as practices of evidence and documentation in court proceedings.

Participation & Attendance
Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

**Course Materials**

Textbook Information is located in the CSU-Global Booklist on the Student Portal.

**Course Schedule**

**Due Dates**
The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- Discussion Boards: The original post must be completed by Thursday at 11:59 p.m. MT and Peer Responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- Opening Exercises: Take the opening exercise before reading each week's content to see which areas you will need to focus on. You may take these exercises as many times as you need. The opening exercises will not affect your final grade.
- Mastery Exercises: Students may access and retake mastery exercises through the last day of class until they achieve the scores they desire.
- Critical Thinking: Assignments are due Sunday at 11:59 p.m. MT.
- Live Classroom: Although participation is not required, Live Classroom sessions are held during Week 2 and Weeks 5 or 6. There are two total sessions.

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<th>Week #</th>
<th>Readings</th>
<th>Assignments</th>
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| 1      | - Chapters 1 & 6 in Forensic Accounting and Fraud Examination  
- Critical Thinking (75 points) |
| 2      | - Chapters 11 & 12 in Forensic Accounting and Fraud Examination  
- Critical Thinking (75 points) |
| 4 | • Chapters 13 & 14 in *Forensic Accounting and Fraud Examination*  
| 5 | • Chapters 4 & 5 in *Forensic Accounting and Fraud Examination*  
• Herley, C. (2014). Security, cybercrime, and scale. *Communications of the ACM, 57*(9), 64-71. | Discussion (25 points) • Critical Thinking (75 points) • Live Classroom Option 1 (0 points) |
| 6 | • Chapter 9 in *Forensic Accounting and Fraud Examination*  
| 7 | • Chapter 10 in *Forensic Accounting and Fraud Examination*  
**Assignment Details**

This course includes the following assignments/projects:

**Module 1**

**CRITICAL THINKING ASSIGNMENT (75 Points):**

Choose one of the following two options to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. When you are ready to submit, go to the Module 1 folder to upload the document.

**Option #1: Fraud Investigations and Financial Crimes**

Write a 2- to 3-page paper in MS Word describing the major legal elements of fraud theory. Respond to the following questions in your paper:

- What are the primary roles of the forensic accountant and certified fraud examiner during an investigation?
- Discuss the asset forfeiture and seizure process during an investigation. What system tools (e.g., ratios) are applicable to this type of investigation?

Your responses must be supported by three academic sources in addition to the textbook, such as case and empirical studies. The CSU-Global Library is a good place to find these outside academic sources. Your paper must be formatted in accordance with the *CSU-Global Guide to Writing and APA Requirements*.

**Option #2: Forensic Accountant’s Characteristics and Work Privilege**

Visit the AICPA website (www.aicpa.org) and review the document titled Forensic Accounting Research Paper (linked in the Module 1 folder). Based on that document, discuss the top five characteristics or skills identified by attorneys, and compare those to the top five identified by CPAs.

Write a one-page memo that:

a. Identifies the characteristics by ranking
b. Discusses the specific nature of each characteristic or skill
c. Discusses the differences in ranking between attorneys and CPAs

In addition to the above, research “attorney-client privilege and the forensic accountant” in the CSU-Global Library. Using at least three articles and journals that you identify in your research, write a 1- to 2-page memo outlining how privilege can be extended to a consulting forensic accountant, as well as his or her work product. Your paper must be formatted in accordance with the *CSU-Global Guide to Writing and APA Requirements*. 

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**References**

Module 2

CRITICAL THINKING ASSIGNMENT (75 Points):

Choose one of the following two options to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. When you are ready to submit, go to the Module 2 folder to upload the document.

Option #1: Case Study – Taking from the Poor and Giving to the Rich

Review the case linked in the Module 2 folder and identify the internal controls that were compromised. Then, write a 3- to 5-page paper in MS Word responding to the following questions:

1. What elements of the fraud triangle showed up in this case? Identify and explain these elements.
2. Why did the auditor(s) not detect this crime?
3. Who is responsible for monitoring 501(c)3 entities?
4. How should the fundraising entity have managed its fund collections?
5. How would you go about investigating this fraud?

Calculations are not required for this assignment, but may be included in a table within your paper to support your answers. Cite at least three sources supporting your responses, other than the course textbook. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Option #2: Case Study – The Trusted Employee

Mike McEnroe owns a small telecommunications company in Austin, TX. Faith Hilton has been an employee in Mike’s company since he started it 19 years ago, and she is currently the accountant/administrative assistant. She has been an exceptional employee who works long hours.

Recently, she was involved in an automobile accident and was hospitalized. While she was out, Mike had to perform some of Faith’s duties, which included opening mail, paying bills, and record keeping. In opening the mail from the bank, Mike was surprised to find three large canceled checks made out to Faith for: $15,000, $16,200, and $11,800.

Mike was surprised because he never signed blank checks, he didn’t have a check-writing or -signing machine, and the signatures on those three canceled checks were his. In other words, the signatures were not forged. Mike has requested your services to investigate the extent of the fraud.

Write a 3- to 5-page paper in MS Word responding to the following questions:

1. What elements of the fraud triangle showed up in this case? Identify and explain these elements.
2. What could have prevented the fraud?
3. How would you go about investigating this fraud?

Calculations are not required for this assignment, but may be included in a table within your paper to support your answers. Cite at least three sources supporting your responses, other than the course textbook. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Module 3
CRITICAL THINKING ASSIGNMENT (75 Points):

Choose one of the following two options to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. When you are ready to submit, go to the Module 3 folder to upload the document.

Option #1: Corruption and Scam Artists – Madoff

Review the report of the investigation (linked in the Module 3 folder) by the U.S. Securities and Exchange Commission’s (SEC) Office of Inspector General explaining how the SEC missed Bernard Madoff’s Ponzi Scheme (Executive Summary). Then, review Madoff’s case study linked in the Module 3 folder.

After reading and reflecting on the report, the case study, and any other articles related to Madoff’s case, write a 3- to 5-page paper in MS Word responding to the following questions/topics:

1. Which controls were compromised?
2. How was the circumvention of internal controls used to conceal the fraud from investigators?
3. Discuss how to uncover this type of fraud.
4. Provide recommendations for how to avoid this type of fraud and a conclusion that summarizes your point of view.

Calculations are not required for this assignment, but may be included in a table within your paper to support your answers. Cite at least three sources supporting your responses, other than the course textbook. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Option #2: Financial Statement Fraud – Satyam

Review the case study for Satyam Computers Limited (which begins at item 4 on page 29 of the document – linked in the Module 3 folder). After reading the case, write a 3- to 5-page paper in MS Word responding to the following questions/topics:

1. What red flags were present in the Satyam case?
2. Which individuals and groups were most affected by the fraud?
3. Discuss in detail the weaknesses in the company’s control environment.
4. Discuss controls that need to be in place to mitigate the occurrence of another “Satyam” fraud.

Calculations are not required for this assignment, but may be included in a table within your paper to support your answers. Cite at least three sources supporting your responses, other than the course textbook. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Module 4

CRITICAL THINKING ASSIGNMENT (75 Points):

Choose one of the following two options to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. When you are ready to submit, go to the Module 4 folder to upload the document.

Option #1: Suspicious Activities

Read the following case study and respond according to the instructions below.
The Lauren Consulting Group is headquartered in the United States, with subsidiaries in the Czech Republic and the Cayman Islands. Proceeds from its Czech Republic subsidiary are sent directly into its U.S. bank accounts using electronic fund transfers. A&J, P.C. is the auditor of the U.S. company. The audit team for Lauren notes that transfers were made several times prior to the date that services had been rendered by the Czech Republic subsidiary. The funds in its U.S. headquarters are invested in commodity trades, and once completed, the proceeds from these trades are transferred to the Cayman Islands subsidiary. The U.S. company usually recognizes Deferred Trading Assets on its books related to the transfers, and these deferred assets are supported by contracts with its Cayman Islands subsidiary.

Charles Letcher has recently been put in charge of the Lauren audit, and he thinks these cash transfers are of a questionable legal nature. When he approached Martin Johnson, a senior partner at A&J, Martin told him that the auditors’ main concern is with the year-end figures, unless one of the financial transactions threatens the viability of the company. He closes his discussion with Charles by telling him to “forget about it.”

Write a 2- to 3-page paper in MS Word responding to the following questions/topics:

1. Describe the activities and what types of crimes Lauren may have committed.
2. Are the activities of Lauren Consulting so suspicious that they should be reported to authorities, and if so, which authorities?
3. Should Charles collect any additional information before making a final decision?

Cite at least three sources supporting your responses, other than the course textbook. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Option #2: Money Laundering

Tom DeLay was a U.S. Representative from Texas from 1979 to 1983 and from 1985 to 2006. He was also the House Majority Leader from 2003 to 2005. In 2010, he was convicted of money laundering and conspiracy charges related to illegal campaign finance activities aimed at helping Republican candidates for Texas state office in the 2002 elections. In 2013, a Texas Court of Appeals panel acquitted DeLay when it overturned his conviction. The Texas Court of Criminal Appeals affirmed this decision on October 1, 2014, fully exonerating DeLay.

Review the case in the Texas Court of Appeals document linked in the Module 4 folder to learn more about it. Then, write a 2- to 3-page paper in MS Word responding to the following questions/topics:

1. Draw a flowchart of the movement of money.
2. Discuss the money laundering scheme as described in the case.
3. Why were these activities called “money laundering?” On what grounds was DeLay convicted? On what grounds was he acquitted?

Cite at least three sources supporting your responses, other than the course textbook. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

PORTFOLIO PROJECT:

Option 1: This week, submit an outline of your Portfolio Project to your instructor. This submission should include the complete outline of your project. You will include the financial statements analyses you have or will compute, why the financial analyses are important in your investigation, evidence you will collect in the course of the investigation and how you plan to collect the evidence, and which positions in the organization you will interview. Note that this submission is required and is part of your Portfolio Project grade.
Option 2: This week, submit an outline of your Portfolio Project to your instructor. This submission should contain outline on each item you will include in the report. The items you need to include are in Module 8, under Portfolio Project: Option 2. Note that this submission is required and is part of your Portfolio Project grade.

Module 5

CRITICAL THINKING ASSIGNMENT (75 Points):

Choose one of the following two options to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. When you are ready to submit, go to the Module 5 folder to upload the document.

Option #1: Fraud Detection and Investigation

Wild Ride opened its door three years ago, and Christine is one of its employees. Because the company is still young, management wants to keep costs low. Therefore, the company has not hired additional employees and, consequentially, there has been no segregation of duties. Christine is the only person who does everything dealing with accounting, including accounts receivable and payable. There are other employees who work in the company: Tommy (Receptionist/Secretary); Andy (Salesperson); and Janet (Advertising/Promotions).

A member of management has become a bit uneasy lately because he’s noticed that although sales have been booming in the last two years, cash collections on accounts receivable do not seem to be as high as expected.

You are a forensic accountant who has been hired to investigate this situation. You had an initial conversation with Christine. Below are some of the things she stated when questioned about what may have caused the lower than expected cash collections:

- “Well, it’s the economy.”
- “You know, times are tough for everyone, including our customers.”
- “I’ve experienced tough times even when the economy was going well.”

You also learned that the four employees mentioned above are friends, and they often go to lunch together. Write a 2- to 3-page paper in MS Word responding to the following questions:

1. What documents/files would you want to see before interviewing anyone? Why would you request to see these particular documents?
2. What other procedures or evidence would you consider using to determine whether the suspicions are valid?
3. What should be the order of the interviews? Would you consider interviewing Tommy, Andy, and Janet? Why or why not? How would you go about interviewing Christine?

Cite at least three sources supporting your responses, other than the course textbook. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Option #2: Evidence Gathering

Imagine that you interviewed Bernie Madoff. The following is a list of alleged facts you obtained from him in his own words, in response to your questions:

1. I was born as Bernard Lawrence Madoff on April 24, 1938 in Queens, New York.
2. My dad was born to Jewish immigrants.
3. My last name’s origin is Bulgarian and Jewish.
4. My parents had a company in the 1960s called Gibraltar Securities. The SEC forced the closure of the business for fraud.
6. In 1960, I earned my bachelor’s degree in political science from Hofstra University.
My wife and I used $15,000 I earned from a summer lifeguarding job and sprinkler systems installation to found our investment company, Bernard L. Madoff Investment Securities, LLC.

My firm offered reliable returns of 10% or more and, by the 1980s, handled up to 5% of the trading on the New York Stock Exchange.

My client list included the following celebrities: Steven Spielberg, Kevin Bacon, Jeffrey Katzenberg, Kyra Sedgwick, Tom Cruise, and Sandy Koufax.

I helped test and develop the National Association of Securities Dealers Automated Quotations (NASDAQ) system.

I once served as the NASDAQ president.

I started my Ponzi scheme after the Black Monday stock market crash in 1987.

My sons always knew I was involved in this Ponzi scheme.

My two sons reported me for securities fraud in December 2008, and I was arrested.

I pled guilty to 11 felony counts: securities fraud, investment adviser fraud, mail fraud, wire fraud, two counts of money laundering, two counts of false statements, perjury, and false filings.

My official crime amount is $170 billion.

My sons were also listed as co-conspirators and charged with fraud.

In 2009, I was sentenced to 150 years in prison.

As part of my plea bargain, I forfeited 27.179 billion in assets.

I introduced my family into the business and employed my sons and brother.

My children preceded me in death. Andrew committed suicide in 2010, while Mark died from Cancer in 2014.

I currently qualify for the earned income credit.

I currently reside in Butner, North Carolina.

My wife of over 50 years divorced me after I was incarcerated.

I am a registered democrat and voted in the 2014 midterm election.

You must be skeptical about every statement Mr. Madoff made. Therefore, you will need to verify every statement. Each question asked has a verifiable answer, but you may not be able to find a single and definitive source that provides you with the truth. Therefore, you will need to make some investigative conclusions based on the evidence you collected, including verification with multiple sources in some instances.

Write a 2- to 3-page paper in MS Word describing your verification of each answer, which should include:
   a. The source(s) of information.
   b. The reasoning behind your verification of his answers, or how you drew your own conclusion if the veracity of an answer was not clear.

In addition, state your overall conclusions based on the number of true versus false statements.

Cite at least three sources supporting your responses, other than the course textbook. The Internet and CSU-Global Library are good places to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.
Watch these two ACFE videos presented on Page III of Module 6: Interviewing a Prospective Witness and Professional Interviewing Techniques. Then, write a 3- to 5-page paper in MS Word about the best professional practices described in the videos for conducting interviews.

In addition to the videos and the textbook, cite at least three sources supporting your responses. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Option #2: Interview and Interrogation

An owner of a small company with four long-time and trusted employees has requested your services as a forensic accountant. It is primarily a cash-based business. The owner typically makes deposits, but could not do so one day last week because of a bank holiday. Instead, the owner kept the money in the business safe. However, $5,000 came up missing from the safe, and there was no sign of a break-in. Below are the profiles for each employee and suspect:

- **Employee #1**: Henry is a 25-year old who has worked for the company for three years. He is single, religious, and graduated with a degree in marketing. He likes sports.
- **Employee #2**: Larry is 23 years old and engaged to be married soon. He has worked very hard for the company for six years. He loves to gamble.
- **Employee #3**: Vivian is a 51-year old widow. She has been with the company for seven years; she comes to work early and leaves late. She has two grown children.
- **Employee #4**: Sally is 29 years old. She is a divorced mother of two children. She has worked for the company for five years and has accounting knowledge.

You have been asked to investigate the perpetrated fraud, and the police have not yet been contacted. Write a 3- to 5-page paper in MS Word responding to the following questions:

- How would you go about interviewing each employee? In other words, discuss all parameters of the four interviews.
- What questions would you ask each person? As you devise your interviewing/interrogation plan and questions, be sure to take into consideration the fraud triangle and fraud scale that we covered in Week 1.

Ensure that you support your points with at least three sources other than the textbook. The CSU-Global Library is a good place to find these sources. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Module 8

PORTFOLIO PROJECT (350 points):

Choose one of the following two options to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. When you are ready to submit, go to the Module 8 folder to upload the document.

**Option #1: Securities Fraud investigation**

Linked in the Module 8 folder is an Excel spreadsheet containing the financial statements of Cloudy Company, Inc., a publicly traded company. The financial statements are adapted from a company that was involved in securities fraud. The alleged perpetrator of the fraud was the founder/Chief Executive Officer (CEO) of the company.
Leading up to the fraud allegation, the company had been in existence for a few years. Hence, the attached financial statements include: income statements for years ended 4, 5, and 6; balance sheets or years 5 and 6; and a statement of cash flows for year ended 6.

You’ve been hired as the forensic accountant to investigate whether or not fraud has occurred, and if so, the extent of the fraud. Use the financial statements and information provided in the instructions below to create a detailed fraud investigation report by responding to the following questions/topics:

1. Compute and interpret the common-size analysis for the income statement and balance sheet for each year provided.
2. Compute and interpret the trend analysis for the income statement and balance sheet for each year provided.
   a. Compute the cash flows analysis; that is, indicate the major uses and sources of cash, and the relationship of net income to accruals.
   b. What are some of the possible questions raised by the cash flows analysis?
   c. Which items on the cash flows analysis would you investigate further and why?
3. Compute and interpret the ratios analyses for years 4, 5, and 6 for the income statements; for years 5 and 6 for the balance sheets; and for year 6 for the statement of cash flows. The ratios must include at least the following:
   a. Liquidity (current and net working capital)
   b. Profitability (gross margin, return on sales, return on assets, and return on equity)
   c. Efficiency (total assets turnover, accounts receivable turnover, and accounts receivable days)
   d. Leverage (debt to assets, equity to assets, debt to equity, and equity multiplier)
4. What do the above analyses indicate about the relationships between the income statements and balance sheets?
5. Based on your understanding of the financial data, which areas of each financial statement need further attention? Be sure to provide rationale and support for your assertions.
6. CPA firms audited the attached financial statements; a local CPA firm audited years 4 and 5, while an out-of-state CPA firm audited year 6. Although year 7 statements were not provided to you, one of the big CPA firms reviewed the interim financial statements for year 7. Discuss the following about the audits and reviews:
   a. The nature of assurances on the financial statements.
   b. Accounting principles and concepts violated by Cloudy Company.
   c. The context of the financial statements presentation. Who were the primary users of the financial statements?

In addition to the financial statements provided, indicate what other evidence you will use in the course of your investigation. In addition to the CEO, who is the primary suspect, which organizational positions will you interview and in what order will you conduct the interviews? Examples of such positions or representatives include the accountant, Chief Financial Officer (CFO), clerks, and secretary.

Your 8- to 10-page report must be accurate, clear, and detailed. You must include a summary of your findings and support the summary with answers to the above questions. You must cite at least five credible sources to support your points. Your sources may be from the course readings or from the CSU-Global Library. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Option #2: Cash Shortage Investigation

Read the Portfolio Project Option #2 Fact Pattern Sheet linked in the Module 8 folder. Imagine that you have been called in as a fraud investigator to examine why the cash shortages described have been occurring. You also must identify who is committing the fraud, and you must accumulate evidence to obtain a conviction against the individual(s) involved.

Prepare a memorandum that addresses the following items in detail:

1. What is the type of fraud being investigated? Explain the rationale.
2. Who are the possible perpetrator(s) of the cash shortages? Explain.
3. Based on the facts presented, identify possible deficiencies within the internal control system of ABC. Assuming this was a publicly held company, what are some of the possible violations of the Sarbanes-Oxley Act? List all sections of the Act that have potentially been violated and present evidence to support your position. How can the deficiencies of the internal control system be mitigated?
4. Identify any conflicts of interest within this case and analyze possible outcomes that may occur.
5. What are some of the motivating factors and criminal opportunities that would cause this crime to occur?
6. What patterns of behavior point towards a certain individual(s) being the perpetrator(s) of the cash shortages?
7. For investigative purposes, what evidence needs to be procured to substantiate a conviction for the individual(s) involved? List all documents needed, and indicate which items will require a subpoena or search warrant, assuming that you are a fraud investigator from a state agency authorized to conduct such investigations.
8. After obtaining and reviewing the evidence, do you feel that you are ready to interview the perpetrator(s)? What is your recommended approach to such an interview(s)? What questions (minimum of ten would you most likely ask? 
9. Present your findings in this investigation stating:
   a. The name(s) of the accused.
   b. Evidence that links the person(s) to the crime.
   c. Charges recommended to the prosecutor.
Your report should be 8- to 10 pages in length, and you should include a section that addresses each item separately and in chronological order. Your report must be supported by at least five credible sources. Your sources may be from the course readings or from the CSU-Global Library. Your paper must be formatted in accordance with the CSU-Global Guide to Writing and APA Requirements.

Course Policies

Course Grading

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Grading Scale and Policies

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In-Classroom Policies

For information on late work and incomplete grade policies, please refer to our In-Classroom Student Policies and Guidelines or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing/re-purposing your own work (see CSU-Global Guide to Writing and APA Requirements for percentage of repurposed work that can be used in an assignment), unauthorized
possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

Citing Sources with APA Style
All students are expected to follow the CSU-Global Guide to Writing and APA Requirements when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU-Global APA style, please review the APA resources within the CSU-Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions on your course’s Assignments page.

Disability Services Statement
CSU–Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette
Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom.

If you have concerns about something that has been said, please let your instructor know.