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 14-20 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 how to plan and execute complex fraud examinations and forensic accounting. Emphasis includes strengthening students’ evidence gathering skills by determining relevant evidence in a fraud and/or forensic accounting investigation and how such evidence should be collected and interpreted to avoid legal issues. Students will learn how to implement advanced analytical techniques for detecting common types of financial statement fraud schemes. Students will also gain comprehensive skills to prepare for and conduct interviews of witnesses and suspects in a fraud and/or in a forensic accounting investigation, as well as provide valuation support, litigation support, and expert testimony services in court under direct and cross-examination.

Course Overview:
This course explores how to plan and to execute complex fraud and forensic accounting investigations and examinations. The first two modules include an introduction to fraud and forensic investigative accounting and typical situations involving employee and financial statement-related frauds. Modules 3 and 4 focus on litigation services provided by forensic accountants, including how to properly gather and store evidence, as well as different types of litigation support forensic accountants provide to the courts and lawyers in special situations. Module 5 covers the forensic accountant’s role in estimating losses and navigating the legal system in commercial damage situations. Modules 6, 7, and 8 emphasize the roles of forensic accountants in investigations related to electronic data, digital forensics types of analyses, and cybercrimes—including legal issues and loss valuations involved in these situations.

Course Learning Outcomes:
1. Evaluate history and status of the forensic accounting profession.
2. Evaluate financial fraud schemes and employ advanced analytical techniques for detecting common types of financial fraud schemes.
3. Evaluate money laundering and transnational financial flows as well as apply indirect techniques of income reconstruction.
4. Prepare for and learn how to conduct interviews of witnesses and suspects in fraud investigations; evaluate courtroom procedures and litigation support; and utilize proper fraud evidence management.
5. Evaluate cybercrimes, electronic data investigations, digital forensics analysis, and legal issues associated with cybercrimes.
6. Describe and apply how to compute economic damages, including commercial damages and cybercrime losses.
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 from the course. 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.
- **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 Weeks 1, 3, 5, and 7. There are four total sessions.

WEEKLY READING AND ASSIGNMENT DETAILS

Module 1

Readings
- Chapters 1-4 in *Forensic and Investigative Accounting*

Discussion (25 points)

Critical Thinking (75 points)
Choose one of the following two assignments to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Please review the APA Sample Research Paper provided in the Module 1 folder to better understand the course expectations for what the formatting of your assignment submission should look like, not only for this assignment, but also for any research paper or writing assignment throughout this course:

Option #1: Crisis at Tyco: A Director’s Perspective
Read the case study: *Crisis at Tyco: A Director’s Perspective* (linked in the Module 1 folder)
Address each the following items specifically in your Word document submission by copying and pasting each item in bold type.

1. Put yourself in Wendy Lane’s shoes when she was considering Tyco’s offer to join the board. What due diligence would you conduct before accepting the offer? Elaborate on any red flags you would have noticed, given the information you are provided in the case study.
2. If you were in Wendy’s position as an audit committee member, explain what you could have done to reduce the likelihood that Tyco would face these types of problems.
3. Suppose that you are the current Nominating Committee Chair of the board of Tyco. State whether you would invite Wendy Lane to be on the board. Why or why not (be specific)?
4. What would your reaction be to the Top Ten Lessons which Wendy learned from the crisis at Tyco (see Exhibit 7 in the case study). Again, be specific.

Your submission should be at least four pages in length, double-spaced (excluding a separate cover page and a separate reference page), and formatted according to the CSU-Global Guide to Writing and APA. Submissions of more than four pages are acceptable. Be sure to discuss and reference concepts taken from the recommended and required module readings and your own relevant research. You must include a minimum of three credible, academic or professional references beyond the required or recommending readings. Review the grading rubric to see how you will be graded for this assignment.

Option #2: Financial Reporting Problems at Molex
Read the case study: Financial Reporting Problems at Molex (linked in the Module 1 folder)

Address each the following items specifically in your Word document submission by copying and pasting each item in bold type.

1. Explain the financial reporting problem(s) at Molex. Describe how the correction of the problem would be recorded in Molex’s financial statements following current US GAAP. Be specific.
2. What factors do you believe influenced management’s decision not to raise the issue(s) with the auditors? Be specific.
3. Explain why Molex’s auditors were concerned about the financial reporting problem at Molex. If you were a member of the board of directors of Molex during that time (for example, a member of the Audit Committee), state whether you would have agreed with the auditor’s concerns. Be specific.
4. As a member of Molex’ board of directors at that time, what would you have done to respond to the auditor’s request that the CFO (and possibly the CEO) be replaced? Explain the implications of replacing or not replacing the CFO. Be specific.

Your submission should be at least four pages in length, double-spaced (excluding a separate cover page and a separate reference page) and formatted according to the CSU-Global Guide to Writing and APA. Submissions more than four pages are acceptable. Be sure to discuss and reference concepts taken from the recommended and required module readings and your own relevant research. You must include a minimum of three credible, academic or professional references beyond the required or recommending readings. Review the grading rubric to see how you will be graded for this assignment.

Module 2
Readings
- Chapters 5, 6, & 7 in Forensic and Investigative Accounting

Discussion (25 points)
Critical Thinking (75 points)
Choose one of the following two assignments to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: Managing the Business Risk of Fraud: A Practical Guide
Visit the AICPA website. Research and review *Managing the Business Risk of Fraud: A Practical Guide* (linked in the Module 2 assignments folder). Page 6 of the guide describes the 5 Principles for any type of organization to proactively establish an internal environment to effectively manage an organization’s fraud risks.

Research “managing fraud risk” in the CSU-Global Library. Using at least three articles and/or journals identified in your research, write a minimum three-page essay in Word (excluding the cover page and the reference page) explaining how an organization can apply effectively each of the 5 Principles to manage its fraud risks. Also include, under each of the 5 Principles, how a forensic accountant engaged by the organization would go about assessing whether the organization has effectively applied measures to manage each fraud risk.

You should copy and paste in bold type each of the 5 Principles as part of your submission.

Your paper should be at least four pages in length (excluding a cover page and a reference page and excluding the required exhibits or appendices showing the recast financial statements) and formatted according to the CSU-Global Guide to Writing and APA. Submissions in excess of four pages are acceptable. Be sure to discuss and reference concepts taken from the assigned module readings and relevant research. You must include a minimum of three credible, academic or professional references supporting your submission and work. Review the grading rubric to see how you will be graded for this assignment.

Option #2:
Visit the AICPA website. Research and review *Characteristics and Skills of the Forensic Accountant* (linked in the Module 2 assignments folder). Based on the information contained in the document, elaborate on the top five characteristics or skills identified by attorneys for forensic accountants and compare them to the top five characteristics or skills required of or identified by CPAs working in the accounting profession in general.

This assignment has two deliverables.

First, write a minimum one-page memo that includes the following:

1. Identify the characteristics or skills identified by attorneys and rank them in priority order.
2. Discuss the specific nature of each characteristic or skill in some level of detail.
3. Discuss the differences in the rankings between attorneys and CPAs and why these differences are both important and relevant to the needs of each group.

You should copy and paste each of the requirements in bold type into your submission to ensure that you answer each of the assignment requirements. Submissions in excess of one page are acceptable.

In addition to submitting your memo, research “attorney-client privilege and the forensic accountant” in the CSU-Global Library. Using at least three articles and/or journals that you identify in your research, write a minimum three-page essay in Word (excluding the cover page and the reference page) theorizing how privilege can be extended to a consulting forensic accountant, as well as his or her work product.
Your essay should be at least three pages in length (excluding a cover page and a reference page and excluding the required exhibits or appendices showing the recast financial statements) and formatted according to the CSU-Global Guide to Writing and APA. Submissions in excess of three pages are acceptable. Be sure to discuss and reference concepts taken from the assigned module readings and relevant research. You must include a minimum of three credible, academic or professional references supporting your submission and work. Review the grading rubric to see how you will be graded for this assignment.

**Portfolio Milestone (25 points)**
Submit your Portfolio Topic to your instructor for preliminary approval. Provide detailed reasons for your Portfolio Project Option choice. Your submission should contain no more than one page of content, double-spaced, framed by a cover page and a reference page. This assignment is required and is worth 25 points. Your submission must be made by Sunday night at the end of this module. Late submissions will earn zero points. Format your submission according to the CSU-Global Guide to Writing and APA.

**Module 3**

**Readings**
- Chapters 8 & 9 in *Forensic and Investigative Accounting*

**Discussion (25 points)**

**Critical Thinking (75 points)**
Choose one of the following two assignments to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

**Option #1: Litigation Services Provided by Accountants: A Comprehensive Problem**
Go to Chapter 8, pp. 8-40 through 8-44 in your course textbook, where you will find a Comprehensive Problem addressing the Learning Objectives described in Chapter 8, *Litigation Services Provided by Accountants*.

Here, you will find an example of an expert witness in an article titled: *You Got the Litigation Engagement: So Now What?*

Prepare a list of mistakes that the expert made in his expert witnessing engagement. First, summarize each mistake in bold type, and then discuss how the expert could have avoided each mistake.

*Hint: Anderson made more than 20 mistakes during this engagement. You should be able to recognize at least 10 of them.*

Your submission should be a minimum of four pages in length, excluding a separate cover page and reference page. Longer submissions are permissible. Your submission should be formatted according to the CSU-Global Guide to Writing and APA. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

**Option #2: Proper Evidence Management**
Address each the following items specifically in your Word document submission by copying and pasting each item in bold type.

1. Define and explain attorney-client privilege.
2. Discuss accountant-client privilege and explain in which circumstances this privilege is honored.
3. Explain Benford’s law and in what types of situations this technique is used.
4. Evaluate how computer evidence must be handled to be admissible in court. Be specific.
5. Analyze the validity of this statement: “Each state has a licensing board for forensic document examiners.”
6. Explain how forensic accountants can use the so-called COFEE device. Be specific.

Your submission should be a minimum of four pages in length, excluding a separate cover page and reference page. Longer submissions are permissible. Your submission should be formatted according to the CSU-Global Guide to Writing and APA. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

Module 4
Readings
• Chapter 11 in Forensic and Investigative Accounting

Discussion (25 points)

Critical Thinking (75 points)
Choose one of the following two assignments to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: The Montana Movie Theatre Company Case Study
The Montana Movie Theatre Company (Montana) operates movie theatres in 15 different towns throughout western Montana, including in Missoula, a city of 60,000 people with a major state university. In Missoula, Montana owns and operates five movie theatres with a total of 38 screens. Montana operates the only theatre in Missoula and the theatres within a 30-mile radius around Missoula. Montana charges $6 for matinee movie times and $8.50 for evening movies. These prices are about 10% higher than the prices charged around most of the rest of the state. There are no discount ticket prices of any type for senior citizens, students, or any other group. Most movie theatres around the rest of the state offer some, if not all, special individual or group discounts.

Several other movie theatre companies have sought to build movie theatres in Missoula over the last 10 years. Each of these efforts has failed. In addition, Montana has actively lobbied city authorities to keep out any other movie theatre companies.

a. What are the business and the associated legal issues with Montana’s operations?
b. Is there a possible case of monopoly here under federal law? Why or why not?
c. During discovery in a lawsuit situation, what, if any, accounting records should you request if you were engaged by the lawyer for Montana to defend Montana in a monopoly-related lawsuit? If you were engaged by a competitor of Montana to sue Montana in a monopoly-related lawsuit?
d. What other information would you need as a forensic accountant involved in this type of situation defending Montana in a monopoly-related lawsuit? Suing Montana in a monopoly-related lawsuit?
e. What are the services that a forensic accountant, as an expert witness, might be asked to provide in a dispute involving the above scenario defending Montana? Or suing Montana?

Your submission should be a minimum of four pages in length, excluding a separate cover page and reference
Option #2: Whistleblower-Related Forensic Accounting Case Study

A whistleblower alleged in a qui tam suit alleged that her former employer fired her because she told the company that it was “padding the bills” to the federal government for the cost-plus contract it had to build special ejection seats for fighter aircraft. She alleges that the company overcharged for materials, ran up labor costs, included “all kinds of stuff” in overhead costs, and illegally plugged corporate administrative costs into the contract billings.

You have been hired by the federal government to be the forensic accountant to assist in litigating this case. Answer the following questions:

a. Which documents will you seek during the discovery phase of your investigation to address the whistleblower’s allegations? Be specific.

b. What specifically will be looking for in/on each of the documents you will request in your answer to item “a”?

c. What will be the basis/foundation for the opinions you will provide to the federal government in this case?

d. How will you use the whistleblower in pursuing your opinions and developing and gathering your evidence in this case for the federal government?

Your submission should be a minimum of four pages in length, excluding a separate cover page and reference page. Longer submissions are permissible. Your submission should be formatted according to the CSU-Global Guide to Writing and APA. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.
Module 5

Readings
• Chapter 10 in Forensic and Investigative Accounting

Discussion (25 points)

Critical Thinking (75 points)
Choose one of the following two assignments to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: Acme-Aviation Case Study
In your course textbook, read Exercise 24, Acme-Aviation (AA) in Chapter 10, pp. 10-30.

Requirements:

a. You are the expert who has been hired by Fast Deliveries to develop a damages estimate that you will defend in a deposition and at trial, if necessary. Using the information provided, prepare a preliminary damages estimate and explain the basis for your opinion on each item. Identify any questions or information you would see or analyze to support your damages estimate.

b. You are an expert who has been hired by Acme Aviation to develop a damages estimate that you will defend in a deposition and at trial, if necessary. Using the information provided, prepare a preliminary damages estimate and explain the basis for your opinion on each item. Identify any questions or information you would see or analyze to support your damages estimate.

Your submission should be a minimum of four pages in length, excluding a separate cover page and reference page. Longer submissions are permissible. Your submission should be formatted according to the CSU-Global Guide to Writing and APA. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

Option #2: The Fernald Corporation Case Study
In your course textbook, read Exercise 25, The Fernald Corporation in Chapter 10, pp. 10-31.

Requirements:

a. For each component of the damages estimate, indicate what documents, accounting records, or other information you would need to review to evaluate the validity and the amount of the item. Please be specific.

b. Based on the limited case information you currently possess, do any of the damages estimate components appear to be reasonable? Why or why not?

c. What kinds of analysis do you plan to do to evaluate each of the components of the damages estimate? Again, be specific in your response.

Your submission should be a minimum of four pages in length, excluding a separate cover page and reference page. Longer submissions are permissible. Your submission should be formatted according to the CSU-Global Guide to Writing and APA. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.
Module 6

Readings
- Chapters 13 & 14 in Forensic and Investigative Accounting

Discussion (25 points)

Critical Thinking (75 points)
Choose one of the following two assignments to complete this week. Do not complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: Zipf’s Law
Download Wolfram’s CDF Player from the Wolfram website.

Then, search the Wolfram’s application projects for Zipf’s Law Applied to Word and Letter Frequencies. (The demonstration is an application of Zipf’s Law to word frequency counts.)

Select JFK’s Inaugural Speech.

a. How many times does the word “the” appear in the speech? Make a digital copy of the screen display to turn in with your solutions (Note: This digital copy does not count toward the minimum page requirement for the assignment.)

b. What is the Zipf sequence between the most common word and the next three?

c. Describe one way Zipf’s Law could be applied to uncover fraudulent documents. Be specific.

d. Summarize what you learned from performing this assignment. Can you think of a place or a functional or transaction-related accounting or business subject area (such as in a past, current or future job) where you could use this application?? Be specific.

Your submission should be a minimum of three pages in length, excluding a separate cover page and reference page. Longer submissions are permissible. Your submission should be formatted according to the CSU-Global Guide to Writing and APA. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

Option #2: Identifying Anomalies in your Computer
For help with this exercise, watch the following video.

Video: How to Use the Windows Event Viewer
Link: https://youtu.be/J6vUOyxmuuo

Use the Event Viewer feature on your personal computer to analyze the logs on your computer. In your logs, find five events that are anomalies, including any errors or warnings. The anomaly can come from—or be related to—applications, security, setup, system, or forwarded event logs.

Once you find the anomalies:

a. Copy the screen display into your Word document of at least five different anomalies.

b. Search the internet and find an explanation for at least of the five anomalies that you found in the Event Viewer “Detail” box. Include in your submission, in your own words, an explanation for the anomalies.
Also, discuss whether you should personally be concerned about the results of each anomaly found. Why or why not?

Your submission should be a minimum of three pages in length, excluding a separate cover page and reference page. Longer submissions are permissible. Your submission should be formatted according to the CSU-Global Guide to Writing and APA. Be sure to discuss and reference concepts taken from the assigned readings and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or the other required and recommended module reading materials. Review the grading rubric to see how you will be graded for this assignment.

Module 7
Readings
• Chapters 15 & 16 in Forensic and Investigative Accounting

Discussion (25 points)

Module 8
Readings
• Chapter 12 in Forensic and Investigative Accounting

Discussion (25 points)

Portfolio Project (275 points)
Choose one of the following two Portfolio Projects to complete. Do not do both assignments. Identify your assignment choice in the title of your submission. Review the Portfolio Project grading rubric to understand how you’ll be graded on your project. Note that both assignment choices require Portfolio Project Milestone assignments that must be submitted by the end of Weeks 2 and 4.

Note: The following information is important and relevant for both Portfolio Project options unless otherwise noted.

Learning Objectives for the Portfolio Project

1. Utilize data analysis tools such as CaseWare IDEA Data Analysis Software
2. Discover account mirroring schemes
3. Compare information across data sets
4. Detect anomalies
5. Detect ghost employees as well as discover fraudulent payroll and bonus transactions (if you choose the Payroll option)
6. Discover vendor collusion schemes (if you choose the Accounts Payable option)

Before choosing your Portfolio Project option, start by reading the Introduction to Madon Oilfield Services, Inc. and the Introduction to IDEA information below.

Introduction to Madon Oilfield Services, Inc.

In your course textbook, read about Madon Oilfield Services, Inc., in Chapter 18, pp. 18-11 through 18-13, which includes the Organizational Chart for the firm, information about key employees working for the firm, and some background on the Case Study Engagement. You and your firm have been hired to conduct a forensic investigation based upon controller Ona Scott’s observations, risk assessment, and customer complaints received.
Also, familiarize yourself with the Exhibits and Tables you have been provided in Chapter 18, pp. 18-21 through 18-27 of your course textbook. You will need to refer to these Exhibits and Tables, depending upon the Portfolio Project option that you select below. Both Portfolio Project options allow you to conduct a forensic audit of two choices of transactional areas of Madon Oilfield Services. **Option #1 deals with Payroll** and **Option #2 deals Accounts Payable**. As a result of the audit of the various data sets, you may discover fraud or inconsistencies in the data that require follow-up.

**Introduction to IDEA**

Both Portfolio Project options use **CaseWare IDEA Data Analysis Software** to perform the related software analysis work and to answer the related questions in each respective assignment option. It is strongly suggested that you get familiar with and practice using this software early in this class, so that you complete the Portfolio Project requirements, including the Portfolio Project Milestones required during Modules 2 and 4, in a timely and effective manner.

*Forensic and Investigative Accounting*, in your course textbook, provides you with the opportunity to use the student version of the data mining software named, IDEA®. IDEA is marketed by CaseWare Analytics. On the CaseWare Analytics homepage, go to the **Products** dropdown menu on the left-hand side of that homepage, where you will find and should select **IDEA Data Analysis**. **CaseWare IDEA Unlock the Power of Your Data** is a summary information page, which provides you with a short overview and information about IDEA data mining software. Some of the pre-programmed features included in IDEA are: Summarization, Stratification, Duplicate Detection, Gap Detection, Benford’s Law, Various Sampling techniques, and Aging. You should be familiar with most of those topics from this course.

To get started with IDEA and to download and to learn how to use IDEA, go to the IDEA download page on the CaseWare Analytics website. This page is labeled **Download Your Free Trial of IDEA**. Fill out the data information sheet that you see on the right-hand side of that page and then click Submit.

This brings you to a new page labeled **Try IDEA**. You should download the version of IDEA software that you see on this page labeled: Download IDEA 10 (ASCII). This version of IDEA 10 is in English and recognizes text containing left-to-right script (e.g., English, French, Spanish). The download of the Version 10 IDEA Software will take a few minutes and will automatically save to your hard drive.

Once you extract and save the IDEA Software to your hard drive, an **IDEA Installation Guide** (a pdf file) is part of the downloaded files you will receive. Follow this guide to install IDEA on your computer.

Data files related for Madon Oilfield Services, Inc. (needed for both Portfolio Project options) have been provided for you to access on the CaseWare website.

You should download and save the files on this page labeled **Madon database** to your hard drive.

The following data files (in an Excel file) have been made available for your audit of Madon’s accounts payable, payroll, and valve sales in this download. The data files that you will need below from this Excel file will depend upon your Portfolio Project option selection (**Payroll** or **Accounts Payable**):

- Madon Payroll Data
- Madon Employee Data
- Madon AP Data
- Madon Valve Trans-24mn
If you experience problems downloading or installing the IDEA software or accessing the data files, you may directly contact ideasupport@caseware.com for help.

To set-up the IDEA software for your project, follow the instructions in the “ACT557_Portion_Project_Set-Up” document linked in the Module 8 folder.

Portfolio Project Option #1: Madon Oilfield Services: Payroll

Review the grading rubric to see how you will be graded for this assignment.

Option 1 Payroll (labeled Part 1: Payroll in your course textbook) starts in Chapter 18 on p. 18-13. Read this first. Then, read Part I Exercise Hints on pp. 18-14 through 18-17 of your textbook. Pay particular attention to the Instructions for IDEA for this option detailed in the middle of p. 18-17 of your course textbook.

Requirements:

1. Which employee[s]) have the ability to commit payroll fraud at Madon? Be specific.
2. How could payroll fraud be committed at Madon? Brainstorm and list the potential payroll schemes that could occur at Madon and how you could detect them. It is important to determine that the date format is in the Madon database files you have been provided.
3. What is a ghost employee?
4. Describe way(s) to detect ghost employees.
5. What are some of the factors that could motivate internal personnel at Madon to perpetuate payroll fraud?
6. In some payroll fraud, how might the victim organization’s total loss differ from the actual economic gain received by the perpetrator?
7. Would you be able to quantify the financial gains to the internal perpetrator through analyzing the victim organization’s data? If not, explain why.
8. What internal control recommendations can you provide to Madon’s management team with regards to payroll?

Your Word document submission answering the above Requirements should be at least eight pages in length (excluding a cover page and a reference page) and formatted according to the CSU-Global Guide to Writing and APA. This Word file should be named: Option 1 Written Requirements when you submit it for grading. Submissions in excess of eight pages are permitted. Be sure to discuss and reference concepts taken from the assigned required and recommended readings throughout the course and your own relevant research. You must include a minimum of six credible, academic or professional references beyond the course text, required and recommended readings, or other course materials as part of your submission.

The second part of your Requirements for this Option are to use IDEA software to help answer some of the above questions and to practice using IDEA software to identify potential fraud in this particular transaction cycle. Follow the instructions in the Module 8 Portfolio Project folder in detail with regards to using IDEA software for this transaction cycle and submit a second Word document named Option 1 IDEA Output where it says ‘Generate and Submit IDEA Output’ by taking screenshots or answering the related questions and saving them to a Word document.
Portfolio Project Option #2: Accounts Payable

Review the grading rubric to see how you will be graded for this assignment.

Option 2 Accounts Payable (labeled Part II: Accounts Payable your course textbook) starts in Chapter 18 on p. 18-17. Read this first. Then, read Part II Exercise Hints on p. 18-18 of your textbook. Pay particular attention to the Instructions for IDEA for this option detailed in the middle of p. 18-18 of your course textbook.

Requirements:

1. Which employee[s]) have the ability to commit accounts payable fraud at Madon? Be specific.
2. How could accounts payable fraud be committed at Madon? Brainstorm and list the potential accounts payable schemes that could occur at Madon and how you can/could detect them.
3. What is a phantom vendor?
4. Describe way(s) to detect phantom vendors.
5. What are some of the factors that could motivate internal personnel at Madon to perpetuate accounts payable fraud?
6. In some account payable frauds, how might the victim organization’s total loss differ from the actual economic gain received by the perpetrator?
7. Would you be able to quantify the financial gains to the internal perpetrator through analyzing the victim organizations data? If not, explain why.
8. What internal control recommendations can you provide to Madon’s management team with regards to accounts payable?

Your Word document submission answering the above Requirements should be at least eight pages in length (excluding a cover page and a reference page) and formatted according to the CSU-Global Guide to Writing and APA. This Word file should be named: Option 2 Written Requirements when you submit it for grading. Submissions in excess of eight pages are permitted. Be sure to discuss and reference concepts taken from the assigned required and recommended readings throughout the course and your own relevant research. You must include a minimum of six credible, academic or professional references beyond the course text, required and recommended readings, or other course materials as part of your submission.

The second part of your Requirements for this Option are to use IDEA software to help answer some of the above questions and to practice using IDEA software to identify potential fraud in this particular transaction cycle. Follow the instructions in the Module 8 Portfolio Project folder in detail with regards to using IDEA software for this transaction cycle and submit a second Word document named Option 2 IDEA Output where it says ‘Generate and Submit IDEA Output’ by taking screenshots and saving them to a Word document or answering questions related to your IDEA output.

Follow the instructions contained in the “ACT557_IDEA_Option2” document linked in the Module 8 folder.
Course Policies

Course Grading

<table>
<thead>
<tr>
<th>Grading Scale</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>95.0 – 100</td>
</tr>
<tr>
<td>A-</td>
<td>90.0 – 94.9</td>
</tr>
<tr>
<td>B+</td>
<td>86.7 – 89.9</td>
</tr>
<tr>
<td>B</td>
<td>83.3 – 86.6</td>
</tr>
<tr>
<td>B-</td>
<td>80.0 – 83.2</td>
</tr>
<tr>
<td>C+</td>
<td>75.0 – 79.9</td>
</tr>
<tr>
<td>C</td>
<td>70.0 – 74.9</td>
</tr>
<tr>
<td>D</td>
<td>60.0 – 69.9</td>
</tr>
<tr>
<td>F</td>
<td>59.9 or below</td>
</tr>
</tbody>
</table>

Grading Scale:

- A: 95.0 – 100
- A-: 90.0 – 94.9
- B+: 86.7 – 89.9
- B: 83.3 – 86.6
- B-: 80.0 – 83.2
- C+: 75.0 – 79.9
- C: 70.0 – 74.9
- D: 60.0 – 69.9
- F: 59.9 or below

Course Grading:

- 20% Discussion Participation
- 45% Critical Thinking Assignments
- 35% Portfolio Project & Milestones
- 0% Live Classroom Sessions
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 in your course.

**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.