




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>	
Total Term Work		35%
Term Paper		15%
Midterm Exam		20%
Final Exam		30%
Total		100%

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.

Articles & other readings to be provided throughout the semester.

Course Schedule

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

Date		Topic	Textbook
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
	26	Accounting Principles and Fraud	Ch 11
Apr	2	NO CLASSES – Good Friday	n/a
	9	Fraudulent Financial Statement Schemes	Ch 12
	16	Fraud Risk Assessment Interviewing Witnesses	Ch 14 Ch 16
Apr	19-28	Final Exam Period	

SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

What are the Students’ Responsibilities to Avoid Plagiarism?

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format www.okanagan.bc.ca. Students must acknowledge the sources of information used on all their assignments. This usually involves putting the authors’ name and the year of publication in parentheses after the sentence in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

“Students are responsible for learning and applying the proper scholarly practices for acknowledging the work and ideas of others. Students who are unsure of what constitutes plagiarism should refer to the UBC publication “*Plagiarism Avoided; Taking Responsibility for your Work*”. This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School of Business requires the use of the APA or MLA style, but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 7th edition (2019)). A copy of the APA manual is available in the reference section and also available for circulation from OC libraries. The library website has access to these two major citing styles.

What are the Penalties for Plagiarism and Cheating?

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the Okanagan School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.