

CLASS NUMBER AND NAME:	AC280D – MANAGERIAL ACCOUNTING IV
TOTAL CLOCK HOURS / UNITS	25 Hours / 2.5 Units
PREREQUISITES:	AC170B – Fundamentals of Accounting IIB
TEXTS AND MATERIALS:	<i>Forensic Accounting</i> , by William S. Hopwood, Jay J. Leiner, and George R. Young; 1st Edition, 2008; Irwin McGraw-Hill Publishing Company
CLASS DESCRIPTION:	General overview of forensic accounting. Business processes and systems development. Comprehensive treatment of the Sarbanes-Oxley Act. Various types of fraud.
CLASS OBJECTIVES:	<ol style="list-style-type: none"><li>1. To learn the difference between forensic accounting and auditing.</li><li>2. To develop an understanding of business processes and the major provisions of SOX.</li><li>3. To identify financial statement and stakeholder frauds.</li></ol>
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the assigned exercises and problems at the end of each chapter.
REQUIREMENTS:	The grade for each module will be based 80% on the average of the tests taken that module and 20% on homework problems.

GRADING POLICIES:	90 - 100%	A
	80 - 89%	B
	70 - 79%	C
	60 - 69%	D
	Below 60%	F

ANTICIPATED LEARNING  
OUTCOMES:

1. Understand the role of forensic accountants.
2. Apply internal control principles to business situations.
3. Analyze the objectives of the Sarbanes-Oxley Act.
4. Explain the major types of financial statement and stakeholder frauds.
5. Demonstrate attainment of these Learning Outcomes by earning a passing score. The minimum passing score is a D

CLASS SCHEDULE:

AC280D: Chapter 1  
Chapter 5  
Chapter 3  
Chapter 9  
Chapter 10

CONFERENCES:

Please see instructor.