

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">1. To learn the difference between forensic accounting and auditing.2. To develop an understanding of business processes and the major provisions of SOX.3. To identify financial statement and stakeholder frauds.
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 2
Chapter 3
Chapter 4
Chapter 5

CONFERENCES:

Please see instructor.

Managerial Accounting IV-AC280D

5 Week	6 Week	3 Week	Topics	Assignments	Due Dates
Week 1	Week 1	Week 1	Chapter 1 Introduction to Forensic Accounting	Read Chap 1 Review Questions	
	Week 2		Chapter 3 The Sarbanes-Oxley Act of 2002	Read Chap 3 Review Questions Chapter 1 & 3 Test	
Week 2	Week 3	Week 2	Chapter 2 Forensic Accounting, the Organization and the Information System	Read Chap 2 Review Questions Chapter 2 Test	
Week 3	Week 4		Chapter 4 Financial Statement Fraud	Read Chap 4 Review Questions Chapter 4 Test	
Week 4	Week 5	Week 3	Chapter 15 Employee, Vendor, and Other Fraud Against the Organization	Read Chap 5 Review Questions Chapter 5 Test	
Week 5	Week 6			Forensic Project Seminar	

The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.