

SYLLABUS

Fraud Examination
Northwest Arkansas Community College
Fall 2004
Instructor: Sharon L. Curry, CFE

- Time and Place:** Monday 6:15 pm–9:15 pm
- Course Description:** Students will learn how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved.
- In addition to covering the material in the textbook, the instructor will present actual fraud cases to the class. The sessions will be interactive, with students working through the cases, developing investigative strategies, and seeking to prove how the fraud was committed.
- Textbook:** Wells, Joseph T., Corporate Fraud Handbook (Publishing by John Wiley & Sons, Inc. 2004).
- Attendance:** Attendance is mandatory; the final exam will be based on both the material from the textbook and the class presentations.
- Students will be expected to arrive on time and remain for the full duration of each session.
- Grading:** Grades will be based on a final examination on Monday December 13, from 6:15-9:15 pm.
- Cell Phone:** 479-271-2736
- Email:** SharonLCurry@aol.com

SCHEDULE

<u>Date</u>	<u>Instructor</u>	<u>Reading Assignment</u>
Monday, August 23	Curry	Chapter 1: Introduction (pp. 1-24)
Monday, August 30	Curry	Chapter 2: Introduction to Asset Misappropriations (pp. 51-62)
Monday, September 6	Curry	No Class (labor Day)
Monday, September 13	Curry	Chapter 3: Skimming (pp. 63-93) Chapter 4: Cash Larceny (pp. 97-117)
Monday, September 20	Curry	Chapter 5: Check Tampering (pp. 119-153)
Monday, September 27	Curry	Chapter 6: Register Disbursement Schemes (pp. 157-174)
Monday, October 4	Curry	Chapter 7: Billing Schemes (pp. 175-201)
Monday, October 11	Curry	No Class (Columbus Day)
Monday, October 18	Curry	Chapter 8: Payroll and Expense Reimbursement Schemes (pp. 203-240)
Monday, October 25	Curry	Chapter 9: Inventory and Other Assets (pp. 241-269)
Monday, November 1	Curry	Chapter 10: Bribery (pp. 273-302)
Monday, November 8	Curry	Chapter 11: Conflicts of Interest (pp. 305-317)
Monday, November 15	Curry	Chapter 12: Fraudulent Statements (pp. 321-345)
Monday, November 22	Curry	Chapter 13: Fraudulent Statements (pp. 353-397)
Monday, November 29	Curry	Chapter 14: The Big Picture (pp. 401-435)
Thursday, December 6	Curry	Exam Review
Monday, December 13	Curry	FINAL EXAM

