COURSE OUTLINE OF RECORD

Number: CJ G220       TITLE: Forensic Accounting, Introduction

ORIGINATOR: Alice Rivera          EFF TERM: Fall 2008
FORMERLY KNOWN AS:
DATE OF OUTLINE/REVIEW: 04-06-2006
CROSS LISTED COURSE: ACCT G220          TOP NO: 2105.00

SEMESTER UNITS: 3.0
HRS LEC: 54.0          HRS LAB: 0.0          HRS OTHER: 0.0
CONTACT HRS TOTAL: 54.0
STUDY NON-CONTACT HRS RECOMMENDED: 108.0

CATALOG DESCRIPTION:
This course provides an introduction to the fundamentals and techniques of investigative and forensics accounting. The development of forensic accounting as a discipline and its interaction with business, law, auditing and information systems will be explored. Subjects include financial statement and tax fraud, divorce and bankruptcy, identity theft and various white-collar crimes. Forensic principles necessary to detect, prevent and prosecute financial crimes will be explored.

JUSTIFICATION FOR COURSE:

PREREQUISITES:
COREQUISITES:
ADVISORIES:
ASSIGNED DISCIPLINES:
Accounting

MATERIAL FEE: Yes [ ] No [X] Amount: $0.00

CREDIT STATUS: Noncredit [ ] Credit - Degree Applicable [X] Credit - Not Degree Applicable [ ]

GRADING POLICY: Pass/No Pass [X] Standard Letter [X] Not Graded [ ] Satisfactory Progress [ ]

OPEN ENTRY/OPEN EXIT: Yes [ ] No [X]

TRANSFER STATUS: CSU Transferable[X] UC/CSU Transferable[ ] Not Transferable[ ]

BASIC SKILLS STATUS: Yes [ ] No [X] LEVELS BELOW TRANSFER: Not Applicable

CALIFORNIA CLASSIFICATION CODES: Y - Not Applicable

NON CREDIT COURSE CATEGORY: Y - Not applicable, Credit Course

OCCUPATIONAL (SAM) CODE: B

REPEATABLE ACCORDING TO STATE GUIDELINES: No [X] Yes [ ] NUMBER REPEATS:

REQUIRED FOR DEGREE OR CERTIFICATE: No [ ] Yes [X]
Associate of Arts: Liberal Arts: Emphasis in Business and Technology(Associate in Arts)
Law Enforcement Option(Certificate of Achievement)
Staff Accountant Option(Certificate of Achievement)

GE AND TRANSFER REQUIREMENTS MET:

COURSE LEVEL STUDENT LEARNING OUTCOME(S) Supported by this course:
1. explore the practice of Forensic Accounting and how it interacts with the business environment, information systems and law through case study, class discussion and readings.

2. define and analyze various white-collar crimes such as money laundering, financial statement fraud, tax fraud and organized crime/terrorism through case studies and class discussion.

3. analyze and discuss methods of detection, prevention and prosecution of financial crimes and apply this knowledge and awareness in a workplace or business environment.

4. define and analyze the legal and auditing environment surrounding the discipline of Forensic Accounting.

COURSE OBJECTIVES:

1. Explore the practice of Forensic Accounting and how it interacts with the business environment, information systems and law through case study, class discussion and readings.

2. Define and analyze various white-collar crimes such as money laundering, financial statement fraud, tax fraud and organized crime/terrorism through case studies and class discussion.

3. Analyze and discuss methods of detection, prevention and prosecution of financial crimes and be able to apply this knowledge and awareness in a workplace or business environment.

4. Define and analyze the legal and auditing environment surrounding the discipline of Forensic Accounting.

COURSE CONTENT:

LECTURE CONTENT:

A. Introduction to the forensic accounting legal environment, auditing environment and information systems
   1. Identification of legal, information systems and auditing principles necessary to detect, prevent and prosecute various financial crimes.

B. Introduction to concepts of forensic science, auditing and investigation and how they apply to the forensic analysis of business transactions.

C. Sarbanes-Oxley
   1. An introduction to the pros and cons of the legislation and how it influences the current business environment.

D. Forensic accounting applications--detection, analysis and prevention of:
   1. Financial statement fraud
   2. Employee, vendor, and other fraud against the organization
   3. Tax fraud

E. Divorce and bankruptcy fraud
   1. Conceptual discussion of procedures and discovery of concealed assets in bankruptcy.
   2. Discussion of the identification of concealed assets in divorce

F. Identity theft
   1. Identification and prevention

G. Organized crime and terrorism
   1. Identification of major crime and terror organizations
   2. Money laundering

METHODS OF INSTRUCTION:

A. Lecture:
B. Online:
C. Independent Study:

INSTRUCTIONAL TECHNIQUES:
COURSE ASSIGNMENTS:

Reading Assignments
- Text
- Websites
- Research and discussions

Out-of-class Assignments
- None

Writing Assignments
- A weekly "real world" case study will require students to read, analyze, post responses to case relevant questions and discussions. Weekly quizzes will test comprehension of reading material from the textbook. A mid-term and final exam will be given to test course proficiency in subject material.

METHODS OF STUDENT EVALUATION:
- Midterm Exam
- Final Exam
- Short Quizzes
- Written Assignments
- Essay Examinations
- Objective Examinations
- Report
- Projects (ind/group)
- Problem Solving Exercises
- Oral Presentations
- Skills Demonstration

Demonstration of Critical Thinking:
- Students will be required to provide references as support for responses given to case related discussions including analyses of fellow classmates points of agreement and/or disagreement.

Required Writing, Problem Solving, Skills Demonstration:
- A weekly "real world" case study will require students to read, analyze, post responses to case relevant questions and discussions. Weekly quizzes will test comprehension of reading material from the textbook. A mid-term and final exam will be given to test course proficiency in subject material.

TEXTS, READINGS, AND RESOURCES:

TextBooks:

LIBRARY:
- Adequate library resources include:
- Comments:

Attachments:
- Attached Files