

# Syllabus

## Accounting

### Course Description

ACNT 1391 Fraud Examinations

This course is intended to help students understand organizational fraud, causes and how to prevent fraud. The course will provide students with the knowledge of accounting procedures encompassed in fraud examinations. Topics will also cover the professional responsibilities of the accountant in light of recent litigations and revised fraud standards. Credit: 3 (3 lecture)

### Prerequisites

ACNT 2331

### Course Goals (includes competencies, incorporation of SCANS, etc.)

The primary purpose of Federal Income Tax: Individual is to provide the student with a comprehensive course in individual taxation. The course is designed to meet the needs of those students who are preparing for a career in accounting and/or taxation.

Upon completion of the course, students will have achieved the following SCANS competencies:

- I. Resources: Identifies, organizes, plans, and allocates resources
- II. Interpersonal: works with others
- III. Information: Acquires and uses information
- IV. Systems: Understands complex inter-relationships
- V. Basic Skills: Reads, writes, performs arithmetic operations, listens and speaks
- VI. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
- VII. Personal Qualities: displays responsibility, self-esteem, sociability, self-management, integrity and honesty

### Instructor Information

Email: [Marina.Grau@hccs.edu](mailto:Marina.Grau@hccs.edu)

### Textbook Information

None

### Lab Requirements (if any)

See your instructor for locations, days and times.

### Students with Disabilities

"Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disability Services Office at the respective college at the beginning of each semester. Faculty are authorized to provide only the accommodations requested by the Disability Support Services Office."

For questions, contact Donna Price at 713-718-5165 or the Disability Counselor at your college. To visit the ADA Web site, log on to [www.hccs.edu](http://www.hccs.edu), click Future Students, scroll down the page and click on the words Disability Information.

- \* Central ADA Counselors – John Reno – 713-718-6164, Martha Scribner – 713-718-6164
- \* Northeast ADA Counselor – Kim Ingram – 713-718-8420
- \* Northwest ADA Counselor – Mahnaz Kolaini – 713-718-5422
- \* Southeast ADA Counselor – Jette Friis – 713-718-7218
- \* Southwest ADA Counselor – Dr. Becky Hauri – 713-718-7910

\* Coleman ADA Counselor – Dr. Raj Gupta – 713-718-7631

### Academic Honesty

Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated by College System officials against a student accused of scholastic dishonesty.

Scholarly dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. See the Student handbook for more information.

### Attendance and Withdrawal Policies

Students are expected to attend class regularly. Students are responsible for materials covered during their absences, and it is the student's responsibility to consult with the instructor for any make-up assignments. Although it is the responsibility of the student for non-attendance, the instructor has full authority to drop a student for excessive absences.

A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5% of the hours of instructor. For example, in this class which is a 3 credit hour lecture only class meeting 3 hours per week (48 hours of instruction), a student may be dropped after 6 hours of absence.

### Course Requirements and Grading Policy

Grading Scales

90 - 100%	= A
80 - 89%	= B
70 - 79%	= C
60 - 69%	= D
BELOW 60%	= F

Incompletes

The grade of "I" (incomplete) may be given only if you fail to take the final exam due to valid reason(s). If you receive an "I," you must arrange with your instructor to complete the course work by the end of the following term (excluding Summer). After the deadline, the "I" becomes an "F." See the Student Handbook for more information.

### Testing

Your final grade for this course will be based on how well you do in meeting the evaluation requirements.

### Make-up policy

There will be NO examinations

### Projects, Assignments, Portfolios, Service Learning, Internships, etc.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements below:

Project proposal (due by fourth week)	05 percent
Weekly activity sheet (due final class)	05 percent
Completed project (due final week)	80 percent
Attendance/participation	05 percent
Oral Report (give last class)	05 percent
Total	100 percent

### Course Content

See topics in the Assignment Schedule below

## Course Calendar with Reading Assignments

### COOPERATIVE EDUCATION

Assignment Schedule (classes that meet one time each week)

Date	Session	Activities
Initial class meeting. Discuss possible projects.		
	1	Prepare to discuss a project of interest to you the Student. Continue to discuss (if necessary) a project. Project should have a specific objective or objectives. Seek instructor approval. Also, approval by supervisor if project is at work.
	2	Present project in writing (type or neatly print) include desired final outcome and steps to achieve the successful completion of the project.
	3	Monitor project.
	4	Monitor project.
	5	Monitor project.
	6	Monitor project.
	6	Monitor project.
	7	Monitor project.
	8	Monitor project.
	9	Monitor project.
	9	Monitor project.
	10	Monitor project.
	11	Monitor project.
	12	Monitor project.
	13	Monitor project.
	14	Project is due. Please type or neatly print. Oral Presentation - 3 to 5 minutes.

## Other Student Information (clubs, tutoring, web resources, etc.)

Accounting Department Website:

<http://swc2.hccs.cc.tx.us/accounting/>

Tutoring/Lab Hours:

See your instructor for locations, days and times