

Course Abstract

Course ID and Name: ACC 223, Fraud and the Law

Department: Business and Computer Science

Chairperson or Course Coordinator: Dr. Aslihan Cakmak

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Prerequisites: ACC-221

Co-requisites: ACC-222

Course Description:

Sociological and psychological theories of criminal behavior, laws, rules of evidence, the rights of persons under investigation, interrogation and interviewing, report writing, and ethics, as these topics relate to forensic accounting and fraud examination.

Credits: 3

If you need accommodations due to a disability, contact Disability Services in Edison Hall Room 100, 732.906.2546.

To foster a productive learning environment, the College requires that all students adhere to the Code of Student Conduct which is published in the college catalog and website.

Learning Outcomes:

Upon successful completion of the course, students will be able to:

1. Compare and contrast various theories of crime causation.
2. Identify the standards of conduct given particular case scenarios and fact patterns that are necessary to ensure that investigations can be completed competently and in compliance with applicable standards.
3. Analyze the role of corporate governance in fraud prevention and identify corporate governance breakdowns in the facilitation of historical fraudulent acts.
4. Identify ethical issues, conflicts of interest and non-compliance with corporate policies and procedures in the context of a specific case.
5. Create various types of evidence, including worksheets, spreadsheets, fact summaries and graphics.

Course Content Areas:

- Applying crime causation theory to fact patterns and evidential material, as a basis for identifying when investigations may be necessary; and working toward planning and completing investigations, with a goal of fraud prevention and deterrence
- Identification and evaluation of alternative legal remedies to determine the impact of alternatives on investigations to identify ways that a forensic & fraud accounting professional could assist organizations and the legal community in pursuing appropriate remedies
- Ethical issues, conflicts of interest and non-compliance with corporate policies and procedures in the context of a specific case
- Distinguish the facts, opinion, and interpretations of facts and how these potentially impact the outcome of litigation
- Create various types of evidence, including worksheets, spreadsheets, and graphics, and prove ability to communicate effectively both orally and in writing in these presentations