

Forensic Accounting and Financial Statement Fraud

ACCT-GB.3310.30/31

Instructors:

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- Professor Matthew Rutter (Lecture-based study) - mrutter@stern.nyu.edu

Textbook: Fraud Examinations – 6th Edition, ISBN: 9781337619677

Course Description: The objective of the course is to impart a detailed understanding of forensic accounting and the schemes used to commit financial statement fraud. The course is designed to highlight fraud schemes, methods of concealment, and the internal control systems and analytical techniques used to prevent and detect fraud. The course also includes background on how such issues are litigated. The course content should be of interest to those intending to work in management roles as well as those with interest in financial law and regulation.

Lecture-based portion calendar and assignments – Appendix A

How to succeed in the lecture-based portion of the class

- Complete reading assignments and review the assigned questions
- Participate during class discussions by asking thoughtful questions and providing insight derived from relevant experiences or prior learning
- Promote a positive learning environment for your peers by communicating constructively and offering encouragement
- Prepare for exams by reviewing lecture notes and the recommended questions for each reading assignment

Laptop, tablet, phone policy: Notetaking on laptops/tablets is permitted. Please step out of class to make calls or message (text).

Grading

- Your lecture-based grade is based on how well you demonstrate your understanding of key concepts as covered in our quizzes, midterm, and final exams, and through constructive, thoughtful in-class contributions. Grades work will carry about 50% of the weight of the lecture-based grade. In-class contributions will make up the balance.
- The average of your lecture-based and case-based grades will be your final grade for the course.

Forensic Accounting
 Spring 2020 - Thursdays 6:00 - 9:00PM

Course Outline for "Forensic Accounting" lecture-based activities
Fraud Examination by Albrecht, Albrecht, Albrecht & Zimbelman (6th ed.)

Class #	Date	Time	Chapter	Topic	Review questions			
					Discussion ?'s	Short Cases	MC	
1	2/13/19	6:00-7:15 PM	1	Course Introduction & Nature of Fraud	1,2,4,10,11	1	1,2,4,5,8,13,14,19	
2	2/20/19	6:00-7:15 PM	2	WHY people commit fraud	1,3,5,6,12	5	1,2,3,6,7,12,14,17	
3	2/27/19	6:00-7:15 PM	4	Preventing Fraud				
4	3/5/19	6:00-7:15 PM	5	Recognizing SYMPTOMS of fraud	2,3,4,5,6,7,11	8	1,3,4,9,10,11,15,16	
5	3/12/19	6:00-7:15 PM	6	Data-Driven Fraud Detection	1,4,8,9,10	1,3,6,7	3,8,9,11,12,13,15	
	3/19/19	Enjoy your SPRING BREAK						
6	3/26/19	6:00-7:15 PM	11	Financial Statement Fraud				
7	4/2/19	6:00-7:15 PM		Midterm Exam				
8	4/9/19	6:00-7:15 PM	12	Revenue, Inventory Fraud	1,2,4,5,7,9,10	8, 16	1,2,3,5,9-22	
9	4/16/19	6:00-7:15 PM	12	Revenue, Inventory Fraud				
10	4/23/19	6:00-7:15 PM	13	Liability , Asset & Disclosure Frauds	1-7,11,13,14	11	2-6,9-11,17,22	
11	4/30/19	6:00-7:15 PM	13	Liability , Asset & Disclosure Frauds				
	5/7/19			Final exam				