




# Business Administration

Course Number:	<b>BUAD 367</b>
Course Title:	<b>FRAUD EXAMINATION</b>
Credits:	3
Calendar Description:	This course will provide a basic understanding of occupational fraud and the methods of detection and prevention. Topics included in the course are asset misappropriation, bribery and corruption, and fraudulent financial statements.
Semester and Year:	<b>WINTER 2024</b>
Prerequisite(s):	BUAD 263
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Elective
Substitutable Courses:	
Transfer Credit:	
Special Notes:	
Originally Developed:	November 2012
EDCO Approval:	November 2013
Chair's Approval:	

**Professors**

Name	Phone number	Office	Email
Tiana Verigin <i>Course Captain</i>	N/A	K: B207	tverigin@okanagan.bc.ca

**Learning Outcomes**

Upon completion of this course students will be able to

- identify triggers (internal control weaknesses, management attitudes, etc.) that are indicative of potential fraud opportunities
- identify pressures or incentives which would drive someone to commit occupational fraud in some manner, and ways it is rationalized
- distinguish between various types of fraud (cash, non-cash, financial statement)
- recognize how a fraud was committed
- analyze how a fraud was committed
- design systems to prevent and detect fraudulent activity
- determine how allegations of fraud should be investigated and resolved

**Course Objectives**

See course schedule for a list of the covered content.

**Evaluation Procedure**

Term Work (Quizzes, In-Class Assignments, Participation)	20%
Term Paper	15%
Mid-term Exam	25%
Final Exam	40%
Total	100%

**Notes****Final Exam**

Students must obtain a mark of 50% or more on the Final Exam in order to pass this course.

**Course Work**

All assignments are due the class immediately following completion of the material covered by the homework assignment. Assignments that are not submitted on time will be assigned a mark of zero, unless a medical certificate is filed with the professor.

Missed exams will not be rescheduled without a medical certificate or other supporting documents. Inconvenience to the student is not a valid reason for missing a scheduled exam.

**Assigned Readings**

This course covers a considerable amount of material during the semester. Students are expected to do the assigned readings or required podcast listening, in advance of class and be prepared to discuss areas of difficulty and to participate in discussions in class. Class sessions will consist of lectures, case studies and discussion. The classes will be interactive, with students working through the cases, developing investigative strategies, and seeking to prove how the fraud was committed.

**Required Texts/Resources**

Principles of Fraud Examination, 4th Edition; Wells, J.T.; Wiley Publishing

Access to a mobile podcast service such as Apple Podcasts, Google Play Music, Spotify, or a web browser able to access certain podcast websites, as required throughout the semester.

## Course Schedule

Date		Topic	Textbook
2024 Week of		Monday January 8th, First day of class Monday February 19 <sup>th</sup> , Statutory Holiday (no classes) February 20 <sup>th</sup> thru 23 <sup>rd</sup> , Reading Week Friday March 29 <sup>th</sup> and Monday April 1 <sup>st</sup> , Statutory Holiday (no classes)	
Jan	12	Introduction to Fraud Examination Non-Cash Assets	Ch 1 Ch 9
	19	Skimming Cash Larceny	Ch 2 Ch 3
	26	Cheque Tampering Register Disbursement Schemes	Ch 5 Ch 8
Feb	2	Billing Schemes	Ch 4
	9	Payroll Schemes	Ch 6
	16	Mid-term Exam (Chapters 1-6, 8, 9)	
	23	<b>READING BREAK – NO CLASS</b>	
Mar	1	Expense Reimbursement Schemes	Ch 7
	8	External Fraud Schemes Corruption	Ch 13 Ch 10
	15	Accounting Principles and Fraud	Ch 11
	22	Fraudulent Financial Statement Schemes	Ch 12
	29	<b>STAT HOLIDAY – NO CLASS</b>	
Apr	5	Fraud Risk Assessment Interviewing Witnesses	Ch 14 Ch 16
	12	Conducting Investigations and Writing Reports Occupational Fraud and Abuse: The Big Picture	Ch 15 Ch 17
	16-25	Final Exam Period	

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

## **STUDENT CONDUCT AND ACADEMIC HONESTY**

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### **What is the Disruption of Instructional Activities?**

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

### **What is Cheating?**

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

### **What is Plagiarism?**

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

### **What are the Students’ Responsibilities to Avoid Plagiarism?**

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format [www.okanagan.bc.ca](http://www.okanagan.bc.ca). Students must acknowledge the sources of information used on all their assignments. This usually involves putting the authors’ name and the year of publication in parentheses after the sentence in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

“Students are responsible for learning and applying the proper scholarly practices for acknowledging the work and ideas of others. Students who are unsure of what constitutes plagiarism should refer to the UBC publication “*Plagiarism Avoided; Taking Responsibility for your Work*”. This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School of Business requires the use of the APA or MLA style, but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 7<sup>th</sup> edition (2019)). A copy of the APA manual is available in the reference section and also available for circulation from OC libraries. The library website has access to these two major citing styles.

### **What are the Penalties for Plagiarism and Cheating?**

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the Okanagan School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.