

COURSE CODE: BUAD 367

COURSE TITLE: Fraud Examination

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.

Prerequisite(s): BUAD 263

Co-requisite(s): None

Prerequisite For: None

Substitutable Courses: None

Graduation Requirement: Elective

Transfer Credit: None

Special Notes: None

Credits: 3

Hours per Week: 3

Originally Developed: November 2012

EDCO Approval: November 2013

CHAIR'S APPROVAL:



Learning Outcomes

- Outcome Upon completion of this course students will be able to:
- 1 **Identify** triggers (internal control weaknesses, management attitudes, etc.) that are indicative of potential fraud opportunities.
 - 2 **Identify** pressures or incentives which would drive someone to commit occupational fraud in some manner, and ways it is rationalized.
 - 3 **Distinguish** how a fraud was committed.
 - 4 **Analyze** how a fraud was committed.
 - 5 **Design** systems to prevent and detect fraudulent activity.
 - 6 **Determine** how allegations of fraud should be investigated and resolved.

Course Objectives

- Objectives This course will cover the following content:
- 1 Please refer to the weekly Schedule

Professors

Name	Phone Number	Office	Email
Erin Creagh	NA	C141	ecreagh@okanagan.bc.ca

Evaluation Procedure

Term Work (In-Class Assignments/ Participation)	10 %
Corporate Fraud Film Analysis	10 %
Fraudster Research	10 %
Fraud Awareness Campaign	15 %
Mid-term Exam	25 %
Final Exam	30 %
Total Individual Work	100 %

What is the acceptable and approved use of Artificial Intelligence (AI) in this course?

Generative AI tools are not permitted unless explicitly stated otherwise

The use of generative artificial intelligence tools is strictly prohibited in all course assignments unless explicitly stated otherwise by the instructor in this course. This includes ChatGPT and other artificial intelligence tools and programs. Whenever generative AI tools are permitted and used, they must be appropriately cited. (See [How to cite ChatGPT \(apa.org\)](#))

Required Materials

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

Notes

Exams: Please note that College Examination Policy states that all students must write final examinations when required at the scheduled times and dates.

Course Work

Assignments that are not submitted on time will be assigned a mark of zero.

Assigned Readings

This course covers a considerable amount of material during the semester. Students are expected to do the assigned readings or video clips, in advance of class and be prepared to discuss areas of difficulty and to participate in discussions in class.

Class sessions will include a combination of lectures, case studies, and discussions. These sessions will adopt a multi-modal and interactive approach, with students actively engaging in case analysis, formulating investigative strategies, and determining how the fraud was perpetrated.

Course Schedule

(Subject to change at the discretion of the professor)

Date		Topic	Textbook
2025 Week of:		Monday, January 6 th , First day of class Friday, January 17 th , Last day to register for Winter 2025 Friday, January 17 th , Last day to withdraw from class without academic penalty Monday, February 17 th , Statutory Holiday (no classes) Tuesday, February 18 th – Friday, February 21 st , Mid-semester break (no classes) Friday, April 11 th , Last day of classes Friday, April 18 th and Monday, April 21 st – Statutory Holidays (no classes) Tuesday, April 15 th – Tuesday, April 29 th – Final Exam Period	Chapter(s):
Jan	10	Introduction to Fraud Examination Non-Cash Assets	Ch 1 Ch 9
	17	Skimming Cash Larceny	Ch 2 Ch 3
	24	NO CLASS	
	31	Cheque Tampering Register Disbursement Schemes	Ch 5 Ch 8
Feb	7	Billing Schemes Expense Reimbursement Schemes	Ch 4 Ch 7
	14	Payroll Schemes	Ch 6
	21	READING BREAK - NO CLASS	
	28	Accounting Principles and Fraud Fraudulent Financial Statement Schemes	Ch 11 Ch 12
Mar	7	Midterm	
	14	External Fraud Schemes Corruption	Ch 13 Ch 10
	21	Cybersecurity Exploitation	-
	28	AI-Driven and Synthetic	-
Apr	4	Platform and Ecosystem-Based	-
	11	Conducting Investigations and Writing Reports Interviewing Witnesses	Ch 15 Ch 16
	15-29	Final Exam Period	

Skills Across the Business Curriculum

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

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. 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, 6th edition (2009)). 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.