



Business Administration

Course Number:	BUAD 367
Course Title:	FRAUD EXAMINATION
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:	WINTER 2023
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:	<i>David Rubadeau</i>

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.;

Course Schedule

Date		Topic	Textbook
2023 Week of		Monday January 9 th , First day of class Monday February 20 th , Statutory Holiday (no classes) February 21 st thru 24 th , Mid-semester study break (no classes) Friday April 7 th and Monday April 10 th , Statutory Holidays (no classes) Friday April 14 th , Last day of class	
Jan	13	Introduction to Fraud Examination Non-Cash Assets	Ch 1 Ch 9
	20	Skimming Cash Larceny	Ch 2 Ch 3
	27	Cheque Tampering Register Disbursement Schemes	Ch 5 Ch 8
Feb	3	Billing Schemes	Ch 4
	10	Payroll Schemes	Ch 6
	17	Mid-term Exam (Chapters 1-6, 8, 9)	
	24	READING BREAK – NO CLASS	
Mar	3	Expense Reimbursement Schemes	Ch 7
	10	External Fraud Schemes Corruption	Ch 13 Ch 10
	17	Accounting Principles and Fraud	Ch 11
	24	Fraudulent Financial Statement Schemes	Ch 12
	31	Fraud Risk Assessment Interviewing Witnesses	Ch 14 Ch 16
Apr	7	STAT HOLIDAY – NO CLASS	
	14	Conducting Investigations and Writing Reports Occupational Fraud and Abuse: The Big Picture	Ch 15 Ch 17
	17-27	Final Exam Period	

