Read this document in its entirety. You are responsible for its contents!

Instructor: Bob Osgood
rosgood@gmu.edu
Engr 3255 Office Hours
Thursday 2:00 PM – 5:00 PM
Saturday 8:00 AM – 9:00 AM
and also by appointment

Class Meets:
Day: Thursday
Time: 7:20 – 10:00 PM
Where: MTB 1007

Course Description: Looks at accounting from a forensic perspective. Financial statement analysis, detection techniques, computer aided investigative processes, fraud detection, money laundering, interviewing, and other topics are covered. The class culminates in a final project where the student will present their findings to the class.

Course Goals: Prepares students to undertake forensic accounting and forensic analysis of financial statements a specialty practice area of accounting, in such a way that they will develop the necessary expertise, and be prepared to give expert evidence in any resultant trial.

Prerequisites: A working knowledge of financial statements and accounting

Honor Code: The Mason Honor Code is in effect http://oai.gmu.edu/honor-code/masons-honor-code/

Student members of the George Mason University community pledge not to cheat, plagiarize, steal, and/or lie in matters related to academic work.

Mason Calendar: http://registrar.gmu.edu/calendar.html

The above link will provide you with Mason’s important dates and deadlines.

Course Schedule: (Subject to Change)

Prior to 9/3/2015 - Prep Work - Fraud - An Introduction Skalak - Chapter 1 and Lecture 1 on Blackboard

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
<th>Reading Assignments</th>
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<tbody>
<tr>
<td>Week 2</td>
<td>9/10/2015</td>
<td>Potential Red Flags &amp; Fraud Detection Techniques</td>
<td>Skalak - Chapter 13</td>
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<tr>
<td>Week 3</td>
<td>9/17/2015</td>
<td>Financial Statement Fraud: Revenues and Receivables</td>
<td>Skalak - Chapter 22 Topics Due</td>
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<td>Week 4</td>
<td>9/24/2015</td>
<td>Financial Statement Fraud: Other Schemes and Misappropriations</td>
<td>Skalak - Chapter 23/24</td>
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<tr>
<td>Week 5</td>
<td>10/1/2015</td>
<td>Analyzing Financial Statements</td>
<td>Skalak 1st Ed – Chapter 19</td>
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<tr>
<td>Week 6</td>
<td>10/8/2015</td>
<td>Computer Aided Forensic Accounting Investigative Techniques</td>
<td>Skalak - Chapter 17</td>
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<td>Week 7</td>
<td>10/15/2015</td>
<td>Money Laundering</td>
<td>Skalak - Chapter 25/26</td>
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<td>Week 8</td>
<td>10/22/2015</td>
<td>Psychology of the Fraudster</td>
<td>Skalak - Chapter 2</td>
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<tr>
<td>Week 9</td>
<td>10/29/2015</td>
<td>Financial Reporting Fraud &amp; Other Capital Markets</td>
<td>Skalak - Chapter 21</td>
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<td>Week 10</td>
<td>11/5/2015</td>
<td>Non-financial Information – Lecture Pre-recorded on Blackboard</td>
<td>Blackboard Notes</td>
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<td>Week 11</td>
<td>11/12/2015</td>
<td>Exam (Open Book, Notes, Computer, No Search Engines)</td>
<td>Skalak - Chapter 16</td>
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<td>Week 12</td>
<td>11/19/2015</td>
<td>The Art of the Interview Projects</td>
<td>(Project ES and Paper are due by COB today)</td>
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<td>Week 13</td>
<td>11/26/2015</td>
<td>Semester Break</td>
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<td>Week 14</td>
<td>12/3/2015</td>
<td>Project Presentations</td>
<td></td>
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<td>Week 15</td>
<td>12/10/2015</td>
<td>Project Presentations</td>
<td></td>
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Grading: Mid-term: 40%
Project: 40%
Project Executive Summary (ES) 10%
Project Presentation: 10%

Project: See Project Document – In Assignments on Black Board

Midterm Exam: The format of the exam will be a combination of multiple choice, fill-in, and short answer questions. Expect approximately 50 – 70 questions. The exam is open book/notes, open computer, no search engines. The exam is timed (2 hours).
Calculators are allowed. The exam is open book, notes, and computer but no search engines.

Required Reading and Reference Material:

**Required:**
- A Guide to Forensic Accounting Investigation  
  Golden, Skalak, and Clayton and Pill (2nd Edition)  
  Wiley & Sons, Inc  

The 1st edition is also acceptable; however, the chapter references above are for the 2nd edition. There are differences in the editions.

**Supplemental:**
- Reading Financial Reports for Dummies  
  Lita Epstein, MBA  
  Wiley & Sons, Inc  
  ISBN: 978-0-470-37628-7

- Financial Statement Analysis – A Practitioner’s Guide  
  Martin Fridson and Fernando Alvarez  
  Wiley & Sons Inc  

**References from the Web include the following sites:**

- www.sec.gov
- www.doj.gov
- www.aicpa.org
- http://pcaobus.org
- http://www.cert.org

Students with disabilities who seek accommodations in a course must be registered with the GMU Office of Disability Services (ODS) and inform the instructor, in writing, at the beginning of the semester. See http://www2.gmu.edu/dpt/unilife/ods or call 703-993-2474 to access the ODS.

Course Material: All course material is available on Mason Blackboard.

**How do you get on Blackboard?**

- Go to: https://mymasonportal.gmu.edu/webapps/portal/frameset.jsp
- Login with your Mason Credentials
- Click on the Courses tab
- Click on the CFRS 770

**How do I get to the online Collaborate lectures?**

- Follow instructions to login into Blackboard
- Click on Tools
- Click on Blackboard Collaborate
- You should see the current session listed
- Previously recorded sessions are accessed via the Previously Recorded Tab

In order for Blackboard to work right, what do I need loaded on my computer

- JAVA
- Quicktime
- Flash

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**Note:** ALL STUDENTS MUST HAVE A GMU EMAIL CREDENTIALS (ACCOUNT) AND HAVE ACCESS TO BLACKBOARD (https://mymasonportal.gmu.edu) !!!

**Note:** All Email Correspondence Will Take Place From Your GMU Account to rosgood@gmu.edu!!!

**Note:** All Students Are Responsible for All of the Material in This Course