



STARK STATE COLLEGE

GENERAL SYLLABUS

Course Information

Course Name: Forensic Accounting and Fraud Examination
Course Number: ACC237

Required Materials

Textbook(s): Forensic Accounting and Fraud Examination 3e – Kranacher, Riley (Wiley Publishers)
 Instant Access to the eBook

Required Readings: None

Additional Materials: None

Course Outline/Calendar

The date of coverage and order of coverage may be modified based on the faculty member and events beyond the control of faculty members that interfere with class times and teaching.

16-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 1 - Core Foundation Related to Forensic Accounting and Fraud Examination
2	Chapter 2 - Who Commits Fraud and Why: The Profile and Psychology of the Fraudster
3	Chapter 3 - Legal, Regulatory, and Professional Environment
4	Test 1
5	Chapter 4 - Cash Receipt Schemes and Other Asset Misappropriation
6	Chapter 5 - Cash Disbursement Schemes
7	Chapter 6 - Corruption and the Human Factor
8	Test 2
9	Chapter 7 - Financial Statement Fraud
10	Chapter 8 - Fraud Detection: Red Flags and Targeted Risk Assessment
11	Chapter 9 - Evidence-Based Fraud Examination
12	Test 3
13	Chapter 10 - Effective Interviewing and Interrogation
14	Chapter 13 - Cybercrime: Fraud in a Digital World Forensic/Fraud Project – Must complete to get a passing grade in the course.
15	Chapter 15 - Consulting, Litigation Support, and Expert Witnessing: Damages, Valuation, and Other
16	Test 4 – Must complete to get a passing grade in the course.

8-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 1 - Core Foundation Related to Forensic Accounting and Fraud Examination
	Chapter 2 - Who Commits Fraud and Why: The Profile and Psychology of the Fraudster
2	Chapter 3 - Legal, Regulatory, and Professional Environment
	Test 1
3	Chapter 4 - Cash Receipt Schemes and Other Asset Misappropriation
	Chapter 5 - Cash Disbursement Schemes
4	Chapter 6 - Corruption and the Human Factor
	Test 2
5	Chapter 7 - Financial Statement Fraud
	Chapter 8 - Fraud Detection: Red Flags and Targeted Risk Assessment
6	Chapter 9 - Evidence-Based Fraud Examination
	Test 3
7	Chapter 10 - Effective Interviewing and Interrogation
	Chapter 13 - Cybercrime: Fraud in a Digital World
	Forensic/Fraud Project – Must complete to get a passing grade in the course.
8	Chapter 15 - Consulting, Litigation Support, and Expert Witnessing: Damages, Valuation, and Other
	Test 4 – Must Complete to get a passing grade in the course.