

Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.

COURSE SYLLABUS

ACCT 660

INFORMATION TECHNOLOGY AND FRAUD

COURSE DESCRIPTION

This course examines corporate fraudulent financial reporting and the impact on corporate governance issues.

RATIONALE

The purpose of this course is to expose the student to the relationship between information technology and fraud as it relates to fraudulent financial reporting in the business environment. The course will require that the student consider how information technology has historically been used to perpetrate fraud in specific companies. In addition, methods of using technology to analyze historical data in order to detect fraud will be discussed. This course is intended to provide an overview of these topics in order to prepare the accounting professional for a career in forensic accounting.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Computer with basic audio/video output equipment
- B. Internet access (broadband recommended)
- C. Microsoft Word

IV. MEASURABLE LEARNING OUTCOMES

Upon successful completion of this course, the student will be able to:

- A. Explain how information technology has been used in the past to perpetrate fraud.
- B. Identify tests on financial statement data using database or spreadsheet software in order to help in the identification of fraud.
- C. Research current issues in the relationship between information technology and fraud.
- D. Apply a biblical worldview to the investigation of fraud using analytics.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

A. Textbook readings and lecture presentations

B. Course Requirements Checklist

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

C. Discussion Board Forums (4)

Discussion boards are collaborative learning experiences. Therefore, the student is required to provide a thread in response to the provided prompt for each forum.

Each thread must be at least 750 words and demonstrate course-related knowledge supported by at least 3 scholarly references. In addition to the thread, the student is required to reply to 2 other classmates' threads. Each reply must be 250 words and be supported by at least 2 references.

D. Reading Outlines (2)

The student will prepare a reading outline for each chapter of the textbook as weekly readings are completed. The outlines may utilize sentences, phrases, diagrams, and other useful information from the text. The objective of the outlines is to highlight and document key concepts from the reading that are useful for future use. The outlines must be detailed and must include substantive content from the text. Each chapter's outline must be at least 1 page and double-spaced.

E. Individual Research Project

Each student will choose a company on which to focus his or her research. The company must be one in which fraud has occurred in the last 10 years as a result of the use of information technology. Information technology must have been used, at least partly, in the commission of the fraud.

Part 1 of the research project requires that the student provide an in-depth background of the company and the fraud itself, including how it was discovered and who was involved. At least 5 resources must be utilized for this section of the research project. Acceptable sources include news articles, government websites, and similar publications, due to the nature of the content being discussed, and Part 1 must be at least 2,000 words.

Part 2 of the research project requires that the student provide a discussion of what he or she might have done to detect or investigate the fraud identified, and how the biblical worldview impacts the approach to the case. At least 5 resources must be utilized for this section of the research project, which may include scholarly resources, the textbook, and Scripture, and Part 2 must be at least 2,000 words.

VI. COURSE GRADING AND POLICIES**A. Points**

Course Requirements Checklist	10
Discussion Board Forums (4 at 125 pts ea)	500
Reading Outlines (2 at 75 pts ea)	150
Individual Research Project Part 1	175
Individual Research Project Part 2	175
Total	1010

B. Scale

A = 940–1010 A- = 920–939 B+ = 900–919 B = 860–899 B- = 840–859
 C+ = 820–839 C = 780–819 C- = 760–779 F = 0–759

C. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

COURSE SCHEDULE

ACCT 660

Textbook: Nigrini, *Forensic Analytics* (2011).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Nigrini: chs. 1–4	Course Requirements Checklist	10
		Class Introductions	0
		DB Forum 1 Thread	90
2	Nigrini: chs. 5–6	DB Forum 1 Replies	35
		Individual Research Project Topic Submission	0
3	Nigrini: chs. 7–8	DB Forum 2 Thread	90
		Reading Outline 1	75
4	Nigrini: chs. 9–10	DB Forum 2 Replies	35
		Individual Research Project Part 1	175
5	Nigrini: chs. 11–12	DB Forum 3 Thread	90
6	Nigrini: chs. 13–14	DB Forum 3 Replies	35
7	Nigrini: chs. 15–16	DB Forum 4 Thread	90
		Individual Research Project Part 2	175
8	Nigrini: chs. 17–18	DB Forum 4 Replies	35
		Reading Outline 2	75
TOTAL			1010

DB = Discussion Board

NOTE: Each course module/week begins on Monday morning at 12:00 a.m. (ET) and ends on Sunday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.