

CLASS NUMBER AND NAME:	ACN280D – MANAGERIAL ACCOUNTING IV
TOTAL CLOCK HOURS / UNITS	24 Hours / 2 Units
PREREQUISITES:	ACN170B – Fundamentals of Accounting IIB
TEXTS AND MATERIALS:	<i>Forensic Accounting</i> , by William S. Hopwood, Jay J. Leiner, and George R. Young; 1st Edition, 2008; Irwin McGraw-Hill Publishing Company (ISBN 9780077886837)
CLASS DESCRIPTION:	General overview of forensic accounting. Business processes and systems development. Comprehensive treatment of the Sarbanes-Oxley Act. Various types of fraud.
CLASS OBJECTIVES:	<ol style="list-style-type: none"><li>1. To learn the difference between forensic accounting and auditing.</li><li>2. To develop an understanding of business processes and the major provisions of SOX.</li><li>3. To identify financial statement and stakeholder frauds.</li></ol>
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the assigned exercises and problems at the end of each chapter.
REQUIREMENTS:	Time spent in preparation for or reflection on course lecture will approximate two hours outside of class for each lecture credit hour utilized by the instructor in delivery of the material and ¼ hour outside of class for each hour of structured lab time.

**TESTING:** The grade for each module will be based 80% on the average of the tests taken that module and 20% on homework problems.

**GRADING POLICIES:**

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
Below 60%	F

**ANTICIPATED LEARNING OUTCOMES:**

1. Understand the role of forensic accountants.
2. Apply internal control principles to business situations.
3. Analyze the objectives of the Sarbanes-Oxley Act.
4. Explain the major types of financial statement and stakeholder frauds.
5. Demonstrate attainment of these Learning Outcomes by earning a passing score. The minimum passing score is a D

**CLASS SCHEDULE:**

Chapter 1  
Chapter 3  
Chapter 3  
Chapter 5  
Chapter 9  
Chapter 10

**CONFERENCES:** Please see instructor.

## Managerial Accounting IV-ACN280D

6 Week	Topics	Assignments	Submit Dates	Grade
Week 1	Chapter 1 Introduction to Forensic Accounting Chapter 5 The Sarbanes-Oxley Act of 2002	Read Chap 1 Review Questions  Read Chap 5 Review Questions		
Week 2	Chapter 3 Forensic Accounting, the Organization and the Information System	Chapter 1 & 5 Test  Read Chap 3 Review Questions		
Week 3	Chapter 9 Financial Statement Fraud	Chapter 3 Test  Read Chap 9 Review Questions		
Week 4	Chapter 9  Chapter 10 Employee, Vendor, and Other Fraud Against the Organization	Review Questions Chapter 9 Test  Read Chap 10 Review Questions		
Week 5	Chapter 10	Review Questions Chapter 10 Test		
Week 6		Forensic Project Seminar		

**The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.**