



# Business Administration

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| Course Number:          | <b>BUAD 367</b>  |
| Course Title:           | <b>FRAUD EXAMINATION</b>   |
| 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:      | <b>WINTER 2023</b>   |
| 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<br>Week of | Monday January 9 <sup>th</sup> , First day of class<br>Monday February 20 <sup>th</sup> , Statutory Holiday (no classes)<br>February 21 <sup>st</sup> thru 24 <sup>th</sup> , Mid-semester study break (no classes)<br>Friday April 7 <sup>th</sup> and Monday April 10 <sup>th</sup> , Statutory Holidays (no classes)<br>Friday April 14 <sup>th</sup> |          |

