

FLORIDA ATLANTIC UNIVERSITY™

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
 CONFIRMED _____
 BANNER POSTED _____
 CATALOG _____

Graduate Programs—NEW COURSE PROPOSAL¹

DEPARTMENT: SCHOOL OF ACCOUNTING

COLLEGE: BUSINESS

RECOMMENDED COURSE IDENTIFICATION:

PREFIX ACG COURSE NUMBER 6685 LAB CODE (L or C) _____

(TO OBTAIN A COURSE NUMBER, CONTACT RSHIMAN@FAU.EDU)

COMPLETE COURSE TITLE: Interviewing for Forensic Accountants and Auditors

EFFECTIVE DATE

(first term course will be offered)

Fall 2013

CREDITS:
²
 3

TEXTBOOK INFORMATION: Wicklander, D., D. Zulawski, and L. Hoover. 2001. Practical Aspects of Interview and Interrogation, Second Edition (Practical Aspects of Criminal & Forensic Investigations Series), 2e. CRC Press

Rabon D. and T. Chapman. 2010. Fraud-Related Interviewing. Carolina Academic Press.

Rabon D. and T. Chapman. 2012. Investigative Discourse Analysis: Statements, Letters, and Transcripts, 2e. Carolina Academic Press.

GRADING (SELECT ONLY ONE GRADING OPTION): REGULAR SATISFACTORY/UNSATISFACTORY _____

COURSE DESCRIPTION, NO MORE THAN THREE LINES:

A study of the concepts, assumptions, approaches, and issues related to obtaining information from knowledgeable persons for use in determining the fairness of the presentation of financial information, e.g., financial statements, and conducting forensic accounting examinations.

PREREQUISITES*: ENROLLMENT IN SCHOOL OF ACCOUNTING EXECUTIVE PROGRAMS AND **ACG 6635** (AUDITING THEORY AND PRACTICE) OR **ACG 4651** (AUDITING AND ASSURANCE SERVICES) OR PERMISSION OF ACADEMIC DIRECTOR

COREQUISITES*:
 NONE

REGISTRATION CONTROLS (MAJOR, COLLEGE, LEVEL)*:
 ACCOUNTING, BUSINESS, GRADUATE.

* PREREQUISITES, COREQUISITES AND REGISTRATION CONTROLS WILL BE ENFORCED FOR ALL COURSE SECTIONS.

MINIMUM QUALIFICATIONS NEEDED TO TEACH THIS COURSE: PERSONS WHO ARE ACADEMICALLY OR PROFESSIONALLY-QUALIFIED TO TEACH MASTERS-LEVEL ACCOUNTING

Faculty contact, email and complete phone number:
 George Young
gyoung@fau.edu
 (954) 236-1195

Please consult and list departments that might be affected by the new course and attach comments.³ School of Criminology & Criminal Justice (see attached)

Approved by:

Department Chair: *[Signature]*
 College Curriculum Chair: *[Signature]*
 College Dean: *[Signature]*
 UGPC Chair: *[Signature]*
 Graduate College Dean: *[Signature]*
 UFS President: _____
 Provost: _____

Date:

2/18/13
3/11/13
3.11.13
3/20/2013
3.21.13

1. **Syllabus** must be attached; see guidelines for requirements: www.fau.edu/provost/files/course_syllabus.2011.pdf

2. Review **Provost Memorandum: Definition of a Credit Hour** www.fau.edu/provost/files/Definition_Credit_Hour_Memo_2012.pdf

3. **Consent** from affected departments (attach if necessary)

Email this form and syllabus to UGPC@fau.edu one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.



Florida Atlantic University
COLLEGE OF BUSINESS

ACG 6685
CRN XXXXX

Interviewing for Forensic Accountants and Auditors

(Three credit hours)

Tentative Course Syllabus

[Semester and Year]

[Location of Class]

[Day and Time of Class]

Professor Information

Name

Office Address

E-mail Address

Phone Number

Office Hours

Required Texts and Materials

Wicklander, D., D. Zulawski, and L. Hoover. 2001. Practical Aspects of Interview and Interrogation, Second Edition (Practical Aspects of Criminal & Forensic Investigations Series), 2e. CRC Press

Rabon D. and T. Chapman. 2010. Fraud-Related Interviewing. Carolina Academic Press.

Rabon D. and T. Chapman. 2012. Investigative Discourse Analysis: Statements, Letters, and Transcripts, 2e. Carolina Academic Press.

Course Description

A study of the concepts, assumptions, approaches, and issues related to obtaining information from knowledgeable persons for use in determining the fairness of the presentation of financial information, e.g., financial statements, and conducting forensic accounting examinations.

Course Prerequisites and Credit Hours

Prerequisites: Enrollment in School of Accounting Executive Programs and ACG 6635, Auditing Theory and Practice (3 credit hours), or ACG 4651, Auditing and Assurance Services (3 credit hours), or permission of academic director.

Course Learning Objectives

By the end of this course you should

- (1) Be familiar with the tools necessary to gather information by means of interviewing and analyses of written statements,
- (2) Recognize cues of deception contained in oral and written statements
- (3) Be aware of methods that can be used to persuade persons to provide relevant information, and
- (4) develop analysis and judgment skills important in examining audit and forensic accounting issues



Links to websites you might find helpful

Public Companies Accounting Oversight Board: www.pcaobus.org
Securities and Exchange Commission: www.sec.gov
American Institute of Certified Public Accountants: www.aicpa.org
International Auditing and Assurance Standards Board: www.ifac.org/iaasb

Grading Scale

A = 100 - 90	C = 76 - 70
A- = 89	C- = 69
B+ = 88 - 87	D+ = 68 - 67
B = 86 - 80	D = 66 - 60
B- = 79	D- = 59
C+ = 78 - 77	F = below 59

Course Evaluation Method

Tests (10 of these; 50 points apiece)	500
Threaded discussion postings (14 of these; 10 points apiece)	140
Total	<u>640</u>

Weekly assignments will be posted online on Saturday prior to 1:00 p.m. except in unusual circumstances and will be due the following Saturday by 11:59 p.m.

Open book exams For each week you will take a 50-question test. The purpose of the tests is to assess your understanding of the reading materials assigned. The tests will be timed; if you haven't read the material beforehand, you might find them difficult to complete. Do not expect to be allowed to take tests late; I reserve the right to deny any student the opportunity to take a test late.

Threaded discussions I expect to provide opportunities for posting contributions to discussions. Most will be graded. Those not graded will be clearly labeled. (Threaded discussions that are not graded will be structured as an opportunity to ask questions and share information.) Your contribution(s) to the threaded discussions will be based on the quality and substance of your contribution. Both the quality and quantity of your postings may affect the substance of your contribution, and thus your grade. If you wait until the end of the assignment period to participate, you might find that you will have more difficulty to contribute to the discussion in a substantive way. Do not expect to receive points merely for answering the question by repeating information that another has provided. Occasionally, there may be additional readings assigned that students will be expected to use when formulating their responses to threaded discussions. These readings will assist the students in applying the text material to issues specific to forensic accounting and auditing.

Additional Course Policies

Missing Exams

Except in highly unusual circumstances, you will not be allowed to take tests late; I reserve the right to determine the definition of "highly unusual circumstances" and to deny any student the opportunity to take a test late.



Late Assignments

Except in highly unusual circumstances, you will not be allowed to submit assignments after their due date; I reserve the right to determine the definition of “highly unusual circumstances” and to deny any student the opportunity to submit assignments late.

Attendance Policy

Since this is a course in which you are not required to attend physically, I do not grade attendance.

Important dates

Last day to drop a course without receiving a “W” (fee liable) is mm/dd/yy.

Last day to drop a course without receiving an “F” (fee liable) is mm/dd/yy.

(Note: These dates are furnished for your convenience; you are responsible for confirming the accuracy of these dates with the university registrar.)

Other Policies

Distance learning: Distance learning requires a high degree of responsibility, dedication, and self-discipline on your part. You are responsible for

1. Either attending or listening to recorded lectures,
2. Reading assigned material,
3. Completing and submitting any assigned homework on a timely basis, and
4. Participating in threaded discussions.

E-college help desk: If you have technical difficulties, you may contact the E-college help desk at helpdesk@faumba.net or at (877) 740-2213. See information below for more detail.

Problems using eCollege, Accessing Videos, and other Technology Problems:

The School of Accounting Executive Programs maintains an information technology help desk dedicated exclusively to its executive students.

The help desk is staffed by 3 full-time IT Professionals and is open 9:00 to 5:00 on weekdays and during limited hours on the weekends, according to the schedule published at <http://it.schoolofaccounting.com>.

Please report all technical issues directly to
<http://helpdesk.schoolofaccounting.com>.

Please do not report technical issues to me or to any of our staff by email or other means outside of <http://helpdesk.schoolofaccounting.com>, as this will only cause a significant delay in your getting help.

Professors do not provide technical support for eCollege, course video, or other IT services. Emailing your professor (or other person) will



likely add a long delay in your getting help. If you email your professor about a problem, it might take a couple of days before your professor forwards your message to one of the IT staff professionals. The IT staff professional might be out of office and not receive the forwarded email message for a couple more days. Then, when the IT professional person does receive your email message, he or she will have to contact you and manually create a support ticket. The entire process could take up to a week or longer. On the other hand, if you instead submit your report or request directly to <http://helpdesk.schoolofaccounting.com>, a support ticket will automatically be created, and an email copy of your request will instantly be sent to the IT staff professional on duty at the time. During normal business hours, your request will immediately be delivered to all 3 full-time IT professionals. Further, you will receive an immediate email response that contains a login ID and password that you can use to track progress relating to your issue.

Some typical IT problems served by <http://helpdesk.schoolofaccounting.com> include:

1. You can't login to eCollege
2. You are having problems within eCollege
3. You have problem viewing or hearing a class video
4. You are having a problem submitting an online quiz

During Saturday live lectures you can be connected directly to the video engineer for your live classroom by visiting <http://helpdesk.schoolofaccounting.com> and clicking on the Live Support Button. This is the simplest and fastest way to get help during live lectures for lecture-related problems.

Course conduct: When responding to comments made by others, be respectful. According to Sec. 6C5-7.007 of Florida Atlantic University (FAU) Rules and Regulations, students who intentionally act to impair the mission of FAU shall be subject to appropriate disciplinary actions by University authorities for disruptive conduct. Postings of messages that do not reasonably serve to further the educational experience of students can be considered disruptive conduct and may result in the deletions of these postings by the board administrator. Repeated postings can result in more serious action, such as dismissal from the program.

Academic Honesty and Classroom Conduct: A fundamental principle of academic, business, and community life is honesty. In the academic environment, it is imperative that you not plagiarize. Plagiarism guidelines that apply to printed materials also apply to information and materials obtained from the Internet.



Florida Atlantic University
COLLEGE OF BUSINESS

Academic Irregularities: All students are referred to Chapter 6C5-4.001, entitled “Honor Code, Academic Irregularities, and Student’s Grievances”, of the Student Handbook. It is the policy of the School of Accounting to adhere to the provisions of this section. Faculty of the School of Accounting will secure the maximum penalty in the event a violation of this section is observed.

For more comprehensive information, visit
Code of Academic Integrity of the University Regulations, Chapter 4, Regulation 4.001:
http://www.fau.edu/regulations/chapter4/4.001_Code_of_Academic_Integrity.pdf

You are expected to abide by the “School of Accounting Policies” found at
http://business.fau.edu/index.php?src=gendocs&ref=uniformpolicies&category=Accounting&submenu=departments_Accounting

Changes: I reserve the right to modify this syllabus at any time in the semester. I pledge to try to be as fair as I possibly can when making any changes to this syllabus.

Course Outline

The schedule below is tentative; therefore, this schedule could be changed, including topics and assignments, at any time during the semester.



Florida Atlantic University
COLLEGE OF BUSINESS

Unit	Topic	Assignment
1	Wicklender et al. Chapter 1 (Introduction) AU-C § 240*	Test Discussion thread
2	Wicklender et al. Chapters 2 (Preparation and Strategy) and 3 (Legal Aspects)	Test Discussion thread
3	Wicklender et al. Chapters 4 (Memory and False Confessions) and 5 (Interpretation of Verbal and Physical Behavior)	Test Discussion thread
4	Wicklender et al. Chapters 6 (Causes of Denials) and 7(Interviewing)	Test Discussion thread
5	Wicklender et al. Chapters 8 (Why People Confess) and 9 (The Accusation)	Test Discussion thread
6	Wicklender et al. Chapters 10 (Rationalizations) and 11 (Denials)	Test Discussion thread
7	Wicklender et al. Chapters 12 (Obtaining the Admission) and 13 (Development of the Admission)	Test Discussion thread
8	Wicklender et al. Chapter 14 (The Statement) and 15 (Ending the Interview)	Test Discussion thread
9	Wicklender et al. Chapter 17 (Telephone Interviewing)	Test Discussion thread
10	Rabon and Chapman (2010) Chapters 1 – 4	Test Discussion thread
11	Rabon and Chapman (2010) Chapters 5- 7	Test Discussion thread
12	Rabon and Chapman (2010) Chapter 8	Test Discussion thread
13	Rabon and Chapman (2012) Chapters 1-37	Test Discussion thread
14	Rabon and Chapman (2012) Chapters 4-6	Test Discussion thread
15	Rabon and Chapman (2012) Chapters 7-10	Test

*This and other AU-C (Clarified Audit) sections can be found at <http://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>



Selected University and College Policies

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

Disability Policy Statement

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) – in Boca Raton, SU 133, (561) 297-3880; in Davie, LA 203, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 – and follow all OSD procedures.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations** and work assignments. For further information, please see Academic Policies and Regulations.

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar



year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... activities which interfere with the educational mission within classroom." Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct

Reading List for the Following Proposed Course: Interviewing for Forensic Accountants and Auditors (ACG 6685)

Ackley, Craig, Shannon Mack, Kristen Beyer, and Philip Erdberg. 2010. *Investigative and Forensic Interviewing: A Personality-focused Approach*. Boca Raton, FL: CRC Press.\

Ariail, Donald L., J. P. Blair, and L. Murphy Smith. 2010. Audit Inquiries and Deception Detection: Standards, Research, and Guidance. *Journal of Forensic & Investigative Accounting*, Vol. 2 (1), <http://www.bus.lsu.edu/accounting/faculty/lcrumbley/jfia/Articles/FullText/2010v2n1a2.pdf> [Accessed: March 11, 2013]

Buckoff, Thomas and James Hansen. 2002. Interviewing and a "Forensic Type" Procedure. *Journal of Forensic Accounting*, Vol. III(1): 1-15.

Garren, B. 2010. The Substance of False Confessions. *Stanford Law Review*, 62(4), 1051-1119.

Hall, John J. 2005. Answer Please: Fraud-Based Interviewing. *Journal of Accountancy* (August), <http://www.journalofaccountancy.com/issues/2005/Aug/AnswerPleaseFraudBasedInterviewing.htm> [Accessed: March 11, 2013].

Inbau, Fred E., John E. Reid, Joseph P. Buckley, and Brian C. Jayne. 2011. Criminal Interrogation and Confessions, Burlington, MA: Jones and Bartlett Learning.

Inbau, Fred E., John E. Reid, Joseph P. Buckley, Brian C. Jayne. 2004. Essentials of the Reid Technique: Criminal Interrogations and Confessions. Burlington, MA: Jones and Bartlett Learning.

Lambert, D. 2008. Body Language 101: The Ultimate Guide to Knowing When People Are Lying, How They Are Feeling, What They Are Thinking, and More. New York: Skyhorse Pub.

Leinicke, Linda, Joyce Ostrosky, W. Rexroad, James Baker, and Sarah Beckman. 2005. Interviewing as an auditing tool. *The CPA Journal*. <http://www.nysscpa.org/cpajournal/2005/205/essentials/p34.htm> [Accessed: March 11, 2013]

Leo, Richard. 2010. From False Confession to Wrongful Conviction: Seven Psychological Processes. *Journal of Psychiatry & Law*, 38(1/2): 9-56.

Meyer, Pamela. 2011. Liespotting: Proven Techniques to Detect Deception. New York: St. Martin's Griffin.

Napier, Michael R. 2010. Behavior, Truth and Deception: Apply Profiling and Analysis to the Interview. Boca Raton, FL: CRC Press.

Navarro, Joe. 2008. What Everybody is Saying: An Ex-FBI Agent's Guide to Speed Reading People. New York: Collins.

Porter, Scott F. and D. Larry Crumbly. 2012. Teaching interviewing techniques to forensic accountants is critical. *Journal of Forensic & Investigative Accounting*, Vol. 4 (1).
<http://www.bus.lsu.edu/accounting/faculty/lcrumblay/jfia/Articles/v4n1.htm> [Accessed: March 11, 2013]

Quay, John. 1986. *Diagnostic Interviewing for Consultants and Auditors: A Collaborative Approach to Problem Solving*. Quay Associates.

Rabon, Don. 2008. *Interviewing and Interrogation*. Durham, North Carolina: Carolina Academic Press.

Rabon, Don. 2007. *Investigative Discourse Analysis*. Durham, North Carolina: Carolina Academic Press.

Rabon, Don and Tanya Chapman. 2010. *Fraud-Related Interviewing*. Durham, North Carolina: Carolina Academic Press.

Rabon, Don and Tanya Chapman. 2009. *Pervasive Interviewing: A Forensic Case Analysis*. Durham, North Carolina: Carolina Academic Press.

Skerker, Michael. 2010. *An Ethics of Interrogation*. Chicago, ILL: University of Chicago Press.

United States Department of Labor. Conducting and documenting interviews. Employee Benefits Security Administration, <http://www.dol.gov/ebsa/oemmanual/cha31.html> [Accessed: March 11, 2013]

Walsh, Dave and Ray Bull. 2010. Interviewing Suspects of Fraud: An In-Depth Analysis of Interview Skills. *Journal of Psychiatry & Law*, 38(1/2): 99-135.

Zulawski, David E., Wicklander, Donald E., Shane G. Sturman, and L. Wayne Hoover. 2001. *Practical Aspects of Interview and Interrogation* (Practical Aspects of Criminal & Forensic Investigations Series) (2e). Boca Raton, FL: CRC Press.

Walters, Stan. 2007. *Principles of Kinesic Interview and Interrogation* (2e). Boca Raton, FL: CRC Press.

RE: New Course Proposal

Khi Thai

Sent: Friday, September 28, 2012 4:53 PM

To: George Young

Hello Dr. Young,

Thank you for your message. I strongly support your new course proposal and I don't see any conflicts with our CCJ or PA courses. I wish you luck with your proposal.

Khi

Khi V. Thai, Ph.D., Professor
Director, School of Public Administration & Interim Director, School of Criminology & Criminal Justice
Florida Atlantic University
Editor, Journal of Public Budgeting, Accounting & Financial Management
Editor, Journal of Public Procurement
Editor, International Journal of Organization Theory and Behavior

From: George Young

Sent: Thursday, September 27, 2012 12:00 PM

To: Khi Thai

Subject: New Course Proposal

Hello Dr. Thai,

Allow me to introduce myself. I'm George Young, the academic director of the Masters of Accounting degree with a concentration in forensic accounting. I've been in this position since this program began nine years ago.

I am writing to you today to determine if your department would object to the School of Accounting offering a course titled "Interviewing for Forensic Accountants and Auditors". This course will address the financial statement audit technique of inquiry (of clients and others) as well as determining the likelihood that answers to inquiries from auditors and forensic accountants are deceptive.

Thank you for considering my request. I look forward to hearing from you.

Sincerely,

George

George Young, Ph.D., CPA
Associate Professor