

# ACCOUNTING DEPARTMENT

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**Faculty of Business & Economic Accounting Department**

**Accounting 430**

**Principle of Fraud Examination**

**Hanna C Quffa CPA, CFE, CGMA TR 11:00 -12:20**

**Office: BUS 106 Room T,R 221**

As the cases of fraud and abuse and losses associated with them have increased in the last two decades, the need to address occupational fraud in accounting curriculum is evident. Accounting students as part of their education should get exposed to the issues related to occupational fraud.

**Course Objective**:

The objective of this course is to introduce students to occupational fraud and abuse. The course addresses various fraud schemes and cover up techniques, as well as the effect of fraud on the victim.

The course also exposes the students to fraud investigation and provides the tools necessary to discover and detect the various fraud schemes as well as a means to prevent fraud in general.

**Outline**

1. Introduction
2. Fraud examination methodology & fraud theory
3. Misappropriation of Assets
   1. Skimming
   2. Cash larceny
   3. Check tampering
   4. Payroll schemes
   5. Expense reimbursement schemes
   6. Disbursement schemes
   7. Non cash assets
4. Corruption
5. Financial statement fraud
   1. Accounting principles & fraud
   2. Financial statement fraud schemes
6. Conducting investigations And writing the report
7. Interviewing witnesses

**Text book:** Principles of fraud Examination **3rd ed**

**Grading**

* Midterm exam 30
* Cases 30
* Final exam 40

Total 100

Good luck