

ACCT 532 Forensic & Internal Accounting-NC/DE-2018-08-22

- The workflow icon is no longer available. Please click on the Page Status after the orange circle icon near the page title. *

Form Information

 The page you originally access is the global template version. To access the template document that progresses through the workflow, please complete the following steps:

First Step: **ONLY** change the text in the [brackets] so it looks like this: **CRIM 101 Intro to Criminology-CrsRvs-2015-08-10**

- If DUAL LISTED list BOTH courses in the page title***

Second Step: Click “SAVE” on bottom right

- DO NOT TYPE ANYTHING INTO THE FIRST PAGE OTHER THAN THE TEXT IN BRACKETS***
- Please be sure to remove the Brackets while renaming the page***

Third Step: Make sure the word ***DRAFT*** is in yellow at the top of the proposal

Fourth Step: Click on “**EDIT CONTENTS**” (*not EDIT*) and start completing the template. When exiting or when done, click “**SAVE**” (*not Save Draft*) on bottom right

When ready to submit click on the workflow icon and hit approve. It will then move to the chair as the next step in the workflow.

**Indicates a required field*

Proposer*	Dr. Veronica Paz	Proposer Email*	vpaz@iup.edu
Contact Person*	Dr. Veronica Paz	Contact Email*	vpaz@iup.edu
Proposing Department/Unit*	Accounting	Contact Phone*	724-771-7153

(A) Course Prefix*	ACCT
(B) Course Number*	<i>See the Registrar's List of Unavailable Course Numbers at http://www.iup.edu/WorkArea/linkit.aspx?LinkIdentifier=id&ItemID=129323</i> 532
(C) Course Title*	Forensic and Internal Accounting
(D) Course Level*	graduate-level, undergraduate-level

<p>(E) Cross Listed*</p> <p>Dual Listed courses must use the</p> <p>Dual Listed form</p> <p>Note: both courses to be dual-listed</p> <p>must be approved through Senate</p> <p>PRIOR to requesting Dual Listing</p> <p><i>Dual Listed = Courses listed at two levels, such as undergraduate and graduate, masters and doctoral, etc.</i></p>	<p><i>Cross Listed = Course has more than one prefix such as GEOG/RGPL 233</i></p> <p>YES</p> <p>If YES, with:ACCT 432</p>
<p>(F) Variable Credit*</p>	<p>NO</p> <p>If YES, enter the number of credits:</p>
<p>(G) Variable Title*</p>	<p>NO</p> <p>If YES, enter the title(s):</p>
<p>(H) Number of Credits*</p>	<p>Class Hours per Week:3</p> <p>Lab Hours:</p> <p>Credits:3</p>
<p>(I) Repeatable Course*</p> <p>This is for courses that can be</p> <p>Repeated multiple times e. g. Internship</p>	<p>NO</p> <p>If YES, please complete the following:</p> <p style="padding-left: 40px;">Number of Credits that May be Repeated:</p> <p style="padding-left: 40px;">Maximum Number of Credits Allowed to be Repeated:</p>
<p>(J) Prerequisite(s)</p>	<p>ACCT 431</p>
<p>(K) Co-requisite(s)</p>	<p><i>This means that another course must be taken in the same semester as the proposed course</i></p>

<p>(L) Additional Information</p>	<p><i>Check all that apply. Note: Additional documentation will be required</i></p> <p><i>* Teacher Education: Please complete the Teacher Education section of this form (below)</i></p> <p><i>* Liberal Studies: Please complete the Liberal Studies section of this form (below)</i></p> <p><i>* Distance Education: Please complete the Distance Education section of this form (below)</i></p>																		
<p>(M) Recommended Class Size</p>	<p>NO</p> <p>Number (Enter Zero if No):0</p> <p>If YES: (Check one of the following reasons and provide a narrative explanation)</p> <p>Explain (required):</p>																		
<p>(N) Catalog Description*</p>	<p><i>Guidelines: Do not include pre/co-requisite information here. The registrar prefers a concise description of course content, beginning with an active verb.</i></p> <p>Introduces forensic auditing in fraudulent financial reporting and employee theft. Prepares students for expert witnessing and the preparation of the final fraud examination report. Also covers the foundation of internal auditing and operational audits performed by internal auditors from fraud and forensic accounting perspective.</p>																		
<p>(O) Student Learning Outcomes* (SLO)</p> <p>For Each Outcome Describe</p> <p>How the Outcome Will Be Measured</p>	<p><i>These should be measurable, appropriate to the course level, and phrased in terms of <u>student achievement</u>, not instructional or content outcomes</i></p> <p><i>If dual listed, indicate additional learning objectives for the higher level course. Hit Tab to add additional lines</i></p> <p>Note that the text box in the table expands</p> <p>All SLOs are for this course.</p> <table border="1" data-bbox="326 1045 1485 1440"> <thead> <tr> <th>SLO #</th> <th>Outcome</th> <th>How the outcome is assessed</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Interpret auditing concepts that are applied in practice and conduct fraud examinations.</td> <td>Examinations and Quizzes</td> </tr> <tr> <td>2</td> <td>Perform the steps in the auditing cycle from accepting the client to rendering an opinion.</td> <td>Examinations, Quizzes and Case Studies</td> </tr> <tr> <td>3</td> <td>Compare and contrast the relationship between forensic accounting and fraud examination.</td> <td>Examinations and Quizzes</td> </tr> <tr> <td>4</td> <td>Evaluate methods that can prevent, deter and detect fraud</td> <td>Examinations, Quizzes and Case Studies</td> </tr> <tr> <td>5</td> <td>Construct and prepare a fraud examination report.</td> <td>Case Study and Written Fraud Examination Report</td> </tr> </tbody> </table>	SLO #	Outcome	How the outcome is assessed	1	Interpret auditing concepts that are applied in practice and conduct fraud examinations.	Examinations and Quizzes	2	Perform the steps in the auditing cycle from accepting the client to rendering an opinion.	Examinations, Quizzes and Case Studies	3	Compare and contrast the relationship between forensic accounting and fraud examination.	Examinations and Quizzes	4	Evaluate methods that can prevent, deter and detect fraud	Examinations, Quizzes and Case Studies	5	Construct and prepare a fraud examination report.	Case Study and Written Fraud Examination Report
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<p>(P) Brief Course Outline*</p>	<p><i>Give an outline of sufficient detail to communicate the course content to faculty across campus. It is not necessary to include specific readings, calendar, or assignments</i></p> <p><i>As outlined by the federal definition of a "credit hour", the following should be a consideration regarding student work - For every one hour of classroom or direct faculty instruction, there should be a minimum of two hours of out of class student work.</i></p> <p>Topics covered include Forensic and Investigative accounting, fraudulent financial reporting, detecting fraud, money laundering, litigation services provided by accountants, proper evidence management, cybercrime, digital forensics, and electronic data.</p> <p>Students will prepare the Final Fraud Examination format both short and long form as if they were an expert witness in the trial. Students will also role play their expert witness role in defending their evidence in the Final Fraud Examination report.</p>																		

Rationale for Proposal

<p>(Q) Why is this Course Being Proposed?*</p>	<p>This course is needed to allow EMBA, MBA, and Masters of Accounting and Finance students additional accounting elective courses. Currently, only 4 courses are available for accounting controlled electives, this course expands on that offering. Additionally, forensic and internal accounting is increasing in market demand.</p>
<p>(R) University Senate Summary of Rationale</p>	<p><i>Please enter a single paragraph summary/rationale of changes or proposal for University Senate.</i></p> <p>This course is being proposed to allow EMBA, MBA, and Masters of Accounting and Finance students additional accounting courses at the graduate level. There are only 4 eligible accounting controlled electives and this will increase that number providing students with more options.</p>
<p>(S) How Does it Fit into the Departmental Curriculum?*</p>	<p><i>Check all that apply</i></p> <p>Free Elective</p> <p>If Other, please explain:</p>
<p>(T) Is a Similar Class Offered in Other Departments?*</p>	<p>NO</p> <p>Please Provide Comment:</p>
<p>(U) Does it Serve the College/University Above and Beyond the Role it Serves in the Department?*</p>	<p>NO</p> <p>Please Provide Comment:</p>
<p>(V) Who is the Target Audience for the Course?*</p>	<p>Department Elective</p> <p>If Other, please explain:</p>
<p>(W) Implications for Other Departments*</p>	<p>A. What are the implications for other departments? (For Example: overlap of content with other disciplines, requirements for other programs)</p> <p>None. This course is for Accounting majors.</p> <p>B. How have you addressed this with other department(s) involved? What was the outcome of that attempt?</p> <p>Not Applicable.</p>
<p>(X) Attach Supporting Documents for Implications, if Necessary</p>	<p style="text-align: center;">File Modified</p> <hr style="width: 20%; margin: auto;"/>

(Y) Are the Resources Adequate?*	<p><i>(i.e. faculty, space, equipment, laboratory supplies, library materials, travel funds, etc.)</i></p> <p>YES</p> <p>Please Provide Comment:</p> <p>Dr. Paz currently teaches this course every semester and will continue to teach it. She holds an active CFF-Certified in Financial Forensics and is the only member of the department qualified to teach the course.</p>
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Distance Education Section

- Complete this section only if adding Distance Education to a New or Existing Course

If Completing this Section, Check the Box to the Right:	<p>NOTE: you must check this box if the Course has previously been approved for Distance Education</p> <p>distance-education</p>
Course Prefix /Number	ACCT 432/532
Course Title	Forensic and Internal Accounting
Type of Proposal	<p><i>See CBA, Art. 42.D.1 for Definition</i></p> <p>online</p>
Brief Course Outline	<p><i>Give an outline of sufficient detail to communicate the course content to faculty across campus. It is not necessary to include specific readings, calendar or assignments</i></p> <p><i>As outlined by the federal definition of a "credit hour", the following should be a consideration regarding student work - For every one hour of classroom or direct faculty instruction, there should be a minimum of two hours of out of class student work.</i></p> <p>Topics covered include Forensic and Investigative accounting, fraudulent financial reporting, detecting fraud, money laundering, litigation services provided by accountants, proper evidence management, cybercrime, digital forensics, and electronic data.</p> <p>Students will prepare the Final Fraud Examination format both short and long form as if they were an expert witness in the trial. Students will also role play their expert witness role in defending their evidence in the Final Fraud Examination report.</p>
Rationale for Proposal (Required Questions from CBA)	

<p>How is/are the instructor(s) qualified in the Distance Education delivery method as well as the discipline?</p>	<p>Dr. Paz has earned the following certificates from Penn State World Campus as they relate to online teaching.</p> <p>Spring 2017 Foundations for Teaching Online Certificate</p> <p>Summer 2017 Instructional Practice Certificate.</p> <p>Dr. Paz also has taught several online courses and continues to publish and explore online teaching as a scholarship of teaching and learning research interest.</p> <p>Dr. Paz holds a DBA in Accounting and also hold the CFF certification which is required for fraud and forensic examiners.</p> <p>Dr Veronica Paz</p> <ul style="list-style-type: none"> • In her five years at IUP and at her previous universities, Dr. Veronica Paz (Associate Professor) has developed and taught several courses online including but not limited to, Financial Reporting, Forensic Accounting, Advanced Accounting, Computerized audit techniques, Auditing, and Intermediate Accounting. • Dr Paz has also completed training courses on Desire-to- Learn (D2L) at IUP, Blackboard Collaborate and itube. She also has taken iwiki training offered by Information Technology Services. Additionally, Dr. Paz is part of the Online Learning Community Committee at IUP, Eberly Technology Council, and an active member of the Online Teaching Circle (Reflective Practices). • At previous universities, Dr. Paz has used Blackboard, Sakai, and Canvas to provide online courses in Accounting. • Dr. Paz has completed off-site training courses provided by the book publishers, John Wiley & Sons (i.e., Wiley Plus and ORION), Pearson (i.e., Dynamic Study Modules & MyAccountingLab) and McGraw Hill (i.e. MH Campus, Tegrity, Smartbook, and Connect). She has also been requested to help other faculty members in these tools as she has extensive knowledge of these technologies. • Dr. Paz is approved by the Graduate School for graduate instruction for both the masters and doctoral level and is classified as being Scholarly Academic (SA) by the College of Business' accreditation body (AACSB). 												
<p>For each outcome in the course, describe how the outcome will be achieved using Distance Education technologies.</p>	<table border="1"> <thead> <tr> <th data-bbox="305 890 477 968">Course SLO #</th> <th data-bbox="477 890 1479 968">How outcome is assessed using Distance Education Technologies</th> </tr> </thead> <tbody> <tr> <td data-bbox="305 968 477 1014">1</td> <td data-bbox="477 968 1479 1014">Examinations and Quizzes via the learning management system.</td> </tr> <tr> <td data-bbox="305 1014 477 1060">2</td> <td data-bbox="477 1014 1479 1060">Examinations, Quizzes and Case Studies via the learning management system.</td> </tr> <tr> <td data-bbox="305 1060 477 1106">3</td> <td data-bbox="477 1060 1479 1106">Examinations and Quizzes via the learning management system.</td> </tr> <tr> <td data-bbox="305 1106 477 1152">4</td> <td data-bbox="477 1106 1479 1152">Examinations, Quizzes and Case Studies via the learning management system.</td> </tr> <tr> <td data-bbox="305 1152 477 1213">5</td> <td data-bbox="477 1152 1479 1213">Case Study and Written Fraud Examination Report submission via the learning management system assignments</td> </tr> </tbody> </table>	Course SLO #	How outcome is assessed using Distance Education Technologies	1	Examinations and Quizzes via the learning management system.	2	Examinations, Quizzes and Case Studies via the learning management system.	3	Examinations and Quizzes via the learning management system.	4	Examinations, Quizzes and Case Studies via the learning management system.	5	Case Study and Written Fraud Examination Report submission via the learning management system assignments
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<p>How will the instructor-student and student-student interaction take place? (if applicable)</p>	<p>The instructor-student and student-student interaction will take place via discussions, video lecture capture and feedback from the students to instructor and instructor to students via video feedback. All assessments will be checked for plagiarism.</p> <p>Gamification will be added for synchronous and asynchronous activities.</p>												
<p>How will student achievement be evaluated?</p>	<p>Student achievement will be evaluated via examinations, quizzes, case studies, written final fraud report and presentation of final fraud report.</p>												
<p>How will academic honesty for tests and assignments be addressed?</p>	<p>Examinations will be proctored. Examinations are written responses and have multiple questions formats such as fill in the blank and short answers to help uphold academic integrity. Exam questions are pooled and randomized.</p>												

Liberal Studies Section

- Complete this section only for a new Liberal Studies course or Liberal Studies course revision

If Completing this Section, Check the Box to the Right:	NOTE: you must check this box if the Course/Program has previously been approved for Liberal Studies
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Liberal Studies Course Designations (Check all that apply)																							
Section 1																							
Learning Skills:																							
Knowledge Area:																							
Liberal Studies Elective	<i>Please mark the competencies(s) that apply - must meet at least one</i>																						
How does this course fit into the designation you indicated above?																							
Expected Undergraduate Student Learning Outcomes (EUSLOs) Map the Course Outcome to the EUSLO's	<i>Map each course outcome to the appropriate EUSLO's that apply. Fill in the course outcome number. See https://www.iup.edu/liberal/faculty-and-staff/euslos/ for additional information regarding mapping EUSLOs</i> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #e0e0e0;"> <th style="width: 80%; padding: 5px;">Informed Learners demonstrate:</th> <th style="width: 20%; padding: 5px;">Course SLO #</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">• the ways of modeling the natural, social and technical worlds</td> <td></td> </tr> <tr> <td style="padding: 5px;">• The aesthetic facets of human experience</td> <td></td> </tr> <tr> <td style="padding: 5px;">• the past and present from historical, philosophical and social perspectives</td> <td></td> </tr> <tr> <td style="padding: 5px;">• the human imagination, expression and traditions of many cultures</td> <td></td> </tr> <tr> <td style="padding: 5px;">• the interrelationships within and across cultures & global communities</td> <td></td> </tr> <tr> <td style="padding: 5px;">• the interrelationships within and across disciplines</td> <td></td> </tr> <tr style="background-color: #e0e0e0;"> <th style="padding: 5px;">Empowered Learners demonstrate:</th> <th style="padding: 5px;">Course SLO #</th> </tr> <tr> <td style="padding: 5px;">• effective oral and written communication abilities</td> <td></td> </tr> <tr> <td style="padding: 5px;">• ease with textual, visual and electronically-mediated literacies</td> <td></td> </tr> <tr> <td style="padding: 5px;">• problem solving skills using a variety of methods and tools</td> <td></td> </tr> </tbody> </table>	Informed Learners demonstrate:	Course SLO #	• the ways of modeling the natural, social and technical worlds		• The aesthetic facets of human experience		• the past and present from historical, philosophical and social perspectives		• the human imagination, expression and traditions of many cultures		• the interrelationships within and across cultures & global communities		• the interrelationships within and across disciplines		Empowered Learners demonstrate:	Course SLO #	• effective oral and written communication abilities		• ease with textual, visual and electronically-mediated literacies		• problem solving skills using a variety of methods and tools	
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	<ul style="list-style-type: none"> • information literacy skills including the ability to access, evaluate, interpret and use information from a variety of sources 	
	<ul style="list-style-type: none"> • the ability to transform information into knowledge and knowledge into judgement and action 	
	<ul style="list-style-type: none"> • the ability to work within complex systems and with diverse groups 	
	<ul style="list-style-type: none"> • critical thinking skills including analysis, application and evaluation 	
	<ul style="list-style-type: none"> • reflective thinking and the ability to synthesize information and ideas 	
	Responsible Learners demonstrate:	Course SLO #
	<ul style="list-style-type: none"> • intellectual honesty 	
	<ul style="list-style-type: none"> • concern for social justice 	
	<ul style="list-style-type: none"> • civic engagement 	
	<ul style="list-style-type: none"> • an understanding of the ethical and behavioral consequences of decisions and actions on themselves, on society, and on the physical world 	
	<ul style="list-style-type: none"> • an understanding of themselves and a respect for the identities, histories and cultures of others 	

How will each outcome be measured
(note should mirror (O) Student Learning Outcomes* (SLO) from the course proposal

Course SLO #	Assessment Tool to be used to measure the outcome
1	
2	
3	

All Liberal Studies courses are required to include perspectives on cultures and have a supplemental reading. Please answer the following questions.

Liberal Studies courses must include the perspectives and contributions of ethnic and racial minorities and of women whenever appropriate to the subject matter. Please explain how this course will meet this criterion.

<p>Liberal Studies courses require the reading and use by students of at least one non-textbook work of fiction or non-fiction or a collection of related articles. Please describe how your course will meet this criterion.</p>	
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Teacher Education Section

- Complete this section only for a new Teacher Education course or Teacher Education course revision

<p>If Completing this Section, Check the Box to the Right:</p>	<p>NOTE: you must check this box if the Course/Program has previously been approved for Teacher Education related items</p>
<p>Course Designations:</p>	
<p>Key Assessments</p>	
	<p>For both new and revised courses, please attach (see the program education coordinator):</p> <ul style="list-style-type: none"> • The Overall Program Assessment Matrix • The Key Assessment Guidelines • The Key Assessment Rubric <p style="text-align: center;">File Modified</p> <hr style="width: 20%; margin: 0 auto;"/> <p>No files shared here yet.</p> <ul style="list-style-type: none"> • Drag and drop to upload or browse for files
<p>Narrative Description of the Required Content</p>	<p><i>How the proposal relates to the Education Major</i></p>

Please scroll to the top and click the Page Status if you are ready to take action on the workflow.
Please submit an ihelp if you have any questions <http://ihelp.iup.edu>