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Forensic Accounting at BGSU: A Proposal

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Bowling Green State University

Honors Project

Submitted to the Bowling Green State University Honors College in partial
fulfillment of the requirements for graduation with University Honors
April 2021

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Executive Summary

Forensic accounting is a field utilizing accounting and investigative knowledge to detect and examine financial fraud. There is growing demand for professionals in the field. Currently Bowling Green State University (BGSU) does not offer a forensic accounting course. To determine if introducing a forensic accounting to BGSU is appropriate at this time, I have researched other accounting programs and forensic accounting courses. I have also conducted surveys of Schmidthorst College of Business students and faculty as well as forensic accounting professionals to determine if implementing a forensic accounting course would be beneficial to the university and to students. Based on this research, I have determined that students are interested in a forensic accounting course and the course would be beneficial to accounting students. Using the information gathered, I utilized evidence-based curriculum development to design undergraduate and graduate-level curriculum to be implemented for an effective forensic accounting course at Bowling Green State University.

Background

Forensic accounting uses financial knowledge to assist organizations in detecting, investigating, and preventing financial fraud that may be committed. Forensic accountants then provide litigation support and may serve as expert witnesses in cases taken to court (*What is a Forensic Accountant?* and *Basics of Forensic Accounting*, 2020). According to the Association of Certified Fraud Examiners (ACFE), the organization studied over 2,500 cases of financial crime around the world that resulted in over \$306 billion in losses which indicates the size of the forensic accounting field. Several sources note an increasing trend in the demand for forensic accountants as financial crime rates are increasing as the use of technology is increasing (Kern et al., 2016; Kramer et al., 2017; Seda et al., 2008). None of the articles or websites reviewed mentioned a decline in the need of forensic accountants in the future. Additionally, a prior interview conducted with a forensic accountant from Plante Moran, a regional public accounting firm who was recently named the best forensic accounting practice in Michigan, revealed that the firm is working to increase their forensic accounting practices (Murphy, 2020). The American Institute of Certified Public Accountants (AICPA) also noted that forensic accounting education is crucial to all accounting majors and the use of forensic accounting to detect fraud should be increased (Gershner et al., 2017; DiGabriele, 2009). It is also noted that many times fraud is first detected by employees which means that students do not have to plan on going into the field of forensic accounting to benefit from the topics and skills taught in a forensic accounting course (ACFE, 2020).

The article “A Closer Look at the Skills that Forensic Accounting Education Should Emphasize” by DiGabriele states that the skills and objectives of forensic accountants differ from those of internal and external auditors (DiGabriele, 2009). Many of the sources reviewed specified many similar skills that are needed for forensic accountants including oral and written communication, critical thinking, investigative techniques, an understanding of courtroom procedures, interviewing skills, and evidence collection (DiGabriele, 2008; Medeiros, 2019; Rezaee, 2004).

These skills and other knowledge gained from a forensic accounting course also help students to obtain additional certifications in the field. Two credentials often obtained by those in forensic accounting in addition to the Certified Public Accountant (CPA) are the Certification in Financial Forensics (CFF) and the Certified Fraud Examiner (CFE) designations (Murphy, 2020; Zegarra, 2020). These additional certificates are sought after in the accounting and forensic accounting fields and can lead to higher salaries for these professionals (*Basics of Forensic Accounting*, 2020; Zegarra, 2020).

Several sources, including the article by Medeiros, cite a gap between skills and knowledge needed by forensic accounting professionals and what accounting students are learning in the classroom as well as the skills ranked as important by forensic accounting practitioners and educators (DiGabriele, 2008; Gershner et al., 2017; Medeiros, 2019).

Based on this increasing need for professionals with forensic accounting knowledge, I believe that Bowling Green State University would benefit from implementing this type of course, and this type of course should be introduced to BGSU's accounting program.

Methodology

To research this and develop the proposed course, I obtained approval from the BGSU Human Subjects Review Board and permission from the accounting department chair, Dr. Pitre, to conduct a survey of undergraduate accounting students, Master of Accountancy students, and accounting department faculty as well as forensic accounting professionals. Accounting department administrators, Kathy McBride and Janet Snyder, distributed these surveys to accounting students and faculty in order to retain anonymity in the responses. I contacted forensic accounting professionals using contact information obtained from internet searches, and these responses remained confidential. These surveys were used to gauge whether this type of course would be beneficial to future accounting professionals, learn if students would have interest in this type of course, and ultimately gain input to help inform the curricula development for the proposed forensic accounting course. Of the approximately 215 accounting majors and Master of Accountancy students to which the survey was distributed, 44 students responded. Approximately 55% of accounting department faculty responded to the survey. Seven forensic accounting professionals with varying backgrounds and experiences responded to the survey. See Appendix E, Appendix F, and Appendix G for the survey results for BGSU accounting students, BGSU accounting faculty, and forensic accounting professionals, respectively.

Furthermore, I conducted research on the field of forensic accounting. I researched forensic accounting and forensic accounting courses to determine key skills, knowledge, and information about careers in forensic accounting that would be useful to students pursuing an accounting career. As a goal of this project, I concentrated on using sources that discussed both forensic accounting as a career as well as sources that discussed forensic accounting education including, but not limited to, model curriculum developed by the AICPA as well as West Virginia University in conjunction with the National Institute of Justice. Sources that discussed gaps between forensic accounting education and practice were also used to determine areas that should be focused on in

a forensic accounting course. Additionally, I researched the forensic accounting courses at other universities both in the northwestern Ohio region as well as across the country to help to gain an understanding of how many other accounting programs offer a forensic accounting course, how they offer the course (online or face-to-face), when in the curriculum to offer the course (undergraduate or graduate level), and the types of content and assessment that should be included in the courses.

Lastly, I conducted research on effective course development. I used sources that explain curriculum development in order to design an effective course, specifically those focused on the learner-centered approach to curriculum design. This approach concentrates on the active learning of students in addition to instructional strategies (Huba and Freed, 2000). The sources that I used concentrated on setting appropriate course goals and aligning these course goals with proper methods and timing of assessment. The importance of hands-on learning activities was also highlighted throughout these sources. Additionally, these curriculum development sources aided in developing a syllabus that focused on student learning by outlining the information that is essential to provide to students.

The survey results and research sources were both used in developing the new course including skills and topics to be included in the course, learning objectives for the course, possible textbooks and other materials to be used, and methods to assess student learning in the course. When developing the course curriculum, I started by determining the desired outcomes for the course and what knowledge students should take away from a forensic accounting course as this is a key step in developing a course using backward design and the learner-centered approach (Wiggins and McTighe, 2005).

After the characteristics of the course were established, I contacted the University's Registration and Records department to obtain an appropriate course number which is a number that is not currently in use and has not been used within the last five years. I also considered which course number would be appropriate given the prerequisites that had been established and the course numbers of these prerequisites. I then completed the form to propose an undergraduate course as well as the form to propose a graduate course. Finally, I drafted a sample syllabus for the course giving the course name, course description, learning objectives, potential textbook and other materials, a sample list of potential methods of assessment for the course, and a sample schedule for the course including the selected chapters from the chosen textbook.

Conclusions

Based on the research I conducted, I was able to draw several conclusions. First, several other universities, including many in the same geographic region as BGSU, offer a course with a focus in forensic accounting. These universities include The University of Toledo, Ohio State University, Eastern Michigan University, and Tiffin University. Tiffin University also offers an undergraduate minor in forensic accounting. Additionally, the prestigious Harvard University also offers a course with a focus on forensic accounting (Sampath, 2015). This is significant because 46.3% of student

survey respondents indicated that they would be more attracted to an institution that offered a forensic accounting or similar course.

Additionally, 92.7% of student survey respondents said that they have not discussed forensic accounting at all or have discussed forensic accounting only a little bit in the courses that they have taken at BGSU. This is while 95.1% of student respondents said that they would be interested in taking a course focused on forensic accounting.

Of the current BGSU accounting department faculty surveyed, 83.3% said that a forensic accounting course would be beneficial to students. The faculty respondents stated that the skills learned in this type of course translate to other areas of accounting, the course would introduce students to other accounting career paths, and the elevated level of fraud that is occurring means there is an increased need for professionals with these skills. Additionally, 100% of faculty members indicated that they believed this type of course could attract more students to BGSU's Schmidthorst College of Business, specifically the accounting department.

Additionally, 100% of the forensic accounting professionals surveyed indicated that a forensic accounting course would be beneficial to students and their future careers, and 100% of the forensic accounting professionals said that the skills to be learned in a forensic accounting course are either different from skills learned in other accounting courses or similar to skills learned in other accounting courses, but with a forensic focus. According to a report published in *Issues in Accounting Education*, students who completed a forensic accounting course ranked potential fraud-risk factors similarly to a panel of experts while students who took only an auditing course ranked them significantly lower. Additionally, the students who took the forensic accounting course had a higher level of professional skepticism and retained their knowledge from the course for a significant period (Carpenter et al., 2011).

Of those surveyed in the study titled "Current Opinions on Forensic Accounting Education," 93.5% of educators who said their institutions had introduced a forensic accounting course also said that the course was well-received with one educator stating "Fraud Examination/Forensic Accounting has been a great addition to our curriculum! We are getting ready to roll out a second/advanced course next fall" (Kramer et al., 2017, p. 258).

Based on these conclusions along with the increasing need for forensic accountants in the industry, a course focused on forensic accounting and financial crime should be implemented at BGSU in the near future. This course has a proposed title of Forensic Accounting and Fraud Investigations, with a proposed course number of ACCT 4450/5550 with a course description as follows:

Explore the principles of forensic accounting including methods and techniques used to uncover financial crimes and identify perpetrators of the crime as well as skills needed to conduct investigative interviews and serve as an expert witness. Students will also be familiar to opportunities in the field and certifications that can be obtained.

The following sections will explain the characteristics of the course and the reasoning for these characteristics:

Required Course vs. Elective Course

The forensic accounting course implemented at BGSU should be an elective course. The data collected from students indicates that 78.1% of student respondents believed that this course should be an elective. Faculty and forensic accounting professionals agreed with students with 66.7% of faculty and 57.1% of forensic accounting professionals citing that a forensic accounting course would be best introduced as an elective course. This is also consistent with the forensic accounting courses of other universities including The University of Toledo, The Ohio State University, and Eastern Michigan University.

Three out of the seven forensic accounting professionals surveyed said that a forensic accounting course should be required for accounting students citing that the skills developed in this type of course would be beneficial to all future accounting professionals regardless of whether they pursue a career in forensic accounting. Others noted that the course may not be worthwhile for students who are not interested in forensic accounting, and therefore should not be a required course.

Additionally, by making this course an elective course, it would give accounting students more options when it comes to elective courses to gain accounting credit. This credit may be beneficial for students who are looking to sit for the Certified Public Accountant (CPA) exam after gaining 120 credits including 30 accounting credits per the state of Ohio's new requirements for the CPA exam (FAQs, 2021).

Undergraduate vs. Graduate Course

The Forensic Accounting and Fraud Investigations course at BGSU should be available for elective credit to both undergraduate accounting students as well as Master of Accountancy (MAcc) students. This would be similar to other courses in BGSU's accounting department that are sections of both undergraduate and graduate students. Students indicated that they would like the opportunity to take the class as either an undergraduate student or a graduate student with 75.6% of respondents answering that they believe the course should be available at both levels. Fifty percent of faculty members expressed that a forensic accounting course should be offered at the graduate level while 33.3% said that it should be offered at both the undergraduate and graduate levels. While forensic accounting professionals were not asked at which level this type of course should be offered, the one professional who had exposure to this type of course in college said the exposure occurred at the undergraduate level at Central Michigan University. This also aligns with research completed in the article "Current Opinions on Forensic Accounting Education" that states educators and practitioners feel that forensic accounting education should be taught at both the undergraduate and graduate levels (Kramer et al., 2017).

By making the course available to both graduate and undergraduate students, it would allow graduate students from other universities that may not have this type of course to learn about forensic accounting and may also allow undergraduate students who may not have had time in their schedule to take this course. It would also allow students who may not enroll in the Master of Accountancy program to learn about forensic accounting and fraud. With this type of course

offering, there would be additional assignments for the graduate students within the course. This type of mixed-enrollment course is similar to Harvard University's Forensic Accounting and Fraud Examination course. Other universities near BGSU offer the course at varying levels. For example, The University of Toledo offers its forensic accounting course only at the graduate level (*The University of Toledo*, 2020). Eastern Michigan University offers their fraud examination course at both the ungraduated and graduate levels (*Accounting [BBA + MS]*, n.d.).

In-Person vs. Online Course

The forensic accounting course at BGSU should be offered as an in-person, face-to-face course. Of the accounting students surveyed, 48.8% of them said that they believe this type of course should be an in-person course while 12.2% said that an online course and an in-person course would be equally as effective. Of the accounting faculty surveyed, 50% believe that this type of course would be best as an in-person course while 33.3% said that an in-person and online course would be equally as effective.

Based on the skills that forensic accounting professionals and research articles stated as being important in a forensic accounting course, I believe that an in-person course would be best because it would facilitate collaboration in the classroom among students to complete assignments and activities to demonstrate concepts. From my own experience in remote and hybrid courses at BGSU, breakout rooms within a virtual setting are not effective at facilitating discussion and collaboration in class. See the 'Methods of Assessment' section for more information on the proposed potential assignments and activities for the course.

Class Size

To ensure there is enough space in the class for both graduate and undergraduate students the course should have a capacity of approximately 50 students. This course maximum was set determined based on the level of interest of students and the current enrollment in the accounting department and Master of Accountancy programs considering that several graduate students may take the course as undergraduate students. Upon the introduction of the course, the course could be offered during only one semester, likely fall semester as many accounting students take internships during the spring semester. There could initially be just one section of the course each semester it is offered, however, given the large student interest in this type of course, the course may need to be broken up into smaller sections at different times to accommodate student schedules. See the "Teaching Methods" section below for discussion on implementing the learner-centered approach to a class of this size.

Faculty Needed

Current BGSU accounting faculty indicated that another faculty member would likely need to be hired to teach this course with 83.3% of respondents stating that there is not enough current faculty

to add this course, and 60% said that one faculty member would likely need to be added. If this is the only course assigned to the new faculty member, they would only need to be a part-time instructor. It would be beneficial if the university could hire someone with forensic accounting experience.

Prerequisites

Based on my knowledge of forensic accounting concepts and topics covered in other BGSU accounting courses, BGSU's ACCT 3210 (Intermediate Financial Accounting I) should be a prerequisite for a forensic accounting course. This would give students background knowledge necessary to discuss accounting concepts, while not putting too many limitations on when students could take the course (i.e., only giving students the option to take the course 1 or 2 semesters because this could lead to scheduling conflicts that hinder students' ability to take the course). Additionally, IS 2000 (Introduction to Information Systems) should be a prerequisite for the forensic accounting course because this would give students the skills in technology such as Microsoft Excel which could be utilized in course assignments and activities.

Additionally, I would suggest that students be able to take the forensic accounting course in conjunction with or after completing ACCT 4510 (Auditing). Concepts learned in the auditing course would be helpful in students learning forensic accounting concepts. Understanding the principles and purpose of auditing would also help students understand the difference between an audit and investigating financial fraud. I would also suggest that LEGS 3010 (Legal Environment of Business) be taken in conjunction with or prior to enrolling in the forensic accounting course. This would give students knowledge of elements that need to be proven to make activities illegal which would be useful in a forensic accounting course due to the close relationship with legal proceedings.

This assessment of appropriate prerequisites aligns with those recommended in the study conducted by West Virginia University on forensic accounting education (West Virginia University, 2007). The skills and knowledge the National Institute of Justice recommended for those taking a forensic accounting course include basic accounting knowledge, namely knowledge of financial statements, double-entry accounting, relationships among accounts, and key ratios as well as basic auditing knowledge including internal controls, audit evidence, auditing standards, and professional skepticism, and basic knowledge of business law.

Each of these prerequisites are only applicable to undergraduate courses. These prerequisites would not be applicable to graduate students as they would already have credit for these courses or equivalent courses.

Learning Objectives and Goals of the Course

The following learning objectives and goals were established based on skills that research sources established as being necessary in forensic accounting, the AICPA Model Curriculum, and topics

and skills that the forensic accounting professionals surveyed noted as being important, and the topics that are tested on professional exams, namely the Certified in Financial Forensics (CFF) and the Certified Fraud Examiner (CFE) exams.

Students who successfully complete the course will:

1. Understand the role of forensic accountants as well as possible career options and certifications that may be obtained.
2. Develop an understanding of forensic accounting methodology and techniques including detecting irregularities.
3. Understand the elements of fraud including the fraud triangle, perpetrators of fraud, motivation to commit fraud and possible collusion to circumvent internal controls.
4. Develop skills necessary to conduct investigative interviews and serve as an expert witness as part of court testimony.
5. Define and differentiate between financial crimes such as financial statement misrepresentation, embezzlement, asset misappropriation, money laundering, fraud, cybercrime, and other white-collar crimes.
6. Explain the role of forensic accounting in marital disputes and bankruptcy.
7. Calculate economic damages and valuations.
8. Understand how to collect appropriate types of information and evidence throughout an investigation.
9. Communicate accounting concepts to non-accountants using both written and verbal communication methods and communicate in a collaborative setting.
10. Develop familiarity with auditing software and enhance other technological skills including Microsoft Excel.
11. Develop critical thinking skills necessary to uncover financial crimes and enhance professional skepticism.
12. Recognize the importance of ethical behavior in the field of forensic accounting.

Skills and Topics to be Covered

The following topics and skills should be covered in ACCT 4450/5550 as a forensic accounting course. The topics and skills were determined using the research sources used including the AICPA Model Curriculum, the National Institute of Justice Curriculum, topics that are covered on professional exams such as the Certified in Financial Forensics (CFF) and the Certified Fraud Examiner (CFE) exams, and survey data from BGSU accounting faculty and forensic accounting professionals.

1. What forensic accounting is, potential career paths, and certifications.
This will introduce the topic of forensic accounting to students and allow them to see how it may apply to their future careers. 14.3% of forensic accounting professionals listed that this would be a topic to cover in the course, but I believe

that this introduction would be necessary to provide a foundation for the rest of the course. This topic aligns with learning objective number 1 above.

2. Elements of fraud, the fraud triangle, motivations to commit fraud, and red flags that fraud may be occurring.

Knowledge of the fraud triangle and elements of fraud are considered core elements of a forensic accounting course (West Virginia University, 2007). Red flags are also included as part of the curriculum described by the West Virginia University in their report of forensic accounting education. Though the professionals surveyed did not mention this as a key topic to include in a forensic accounting course, I believe these topics are necessary to build a foundation to understand other topics introduced in the course. These topics also correspond to learning objective number 3 listed above. While some information on internal control may be part of this topic to describe how fraud can be perpetrated, internal controls are covered in detail in ACCT 4600: Accounting Information Systems as well as discussed in ACCT 4510: Auditing.

3. Types of fraudulent schemes or methods used to commit and conceal fraudulent acts including financial statement misrepresentation, embezzlement, asset misappropriation, money laundering, fraud, and other white-collar crimes.

Of those surveyed, 20% of faculty members and 14.3% of forensic accounting professionals noted that types of fraudulent schemes should be covered in a forensic accounting course, and fraudulent schemes are also included in the AICPA Model Curriculum for a forensic accounting course. Types of fraudulent schemes are tested on the Certified Fraud Examiner (CFE) exam (*CFE Exam Content Outline*, 2021). Fraudulent schemes are also included in many of the textbooks that were reviewed showing the importance of this topic in forensic accounting. (See the “Textbooks and Materials” section below). Understanding the types of fraudulent schemes would also be important to identify these types of crimes. This topic aligns with learning objective number 5 above.

4. Guest Speakers

Guest speakers from the forensic accounting profession would serve as a way to engage students as well as show students the applications of forensic accounting in the real world. Of the forensic accounting professionals surveyed, 2 of them specifically noted that guest speakers would be a great addition to this type of course when asked if they would like to add any other notes. Additionally, the AICPA Model Curriculum notes the value in the incorporating presentations from forensic accountants in this type of course. By including guest speakers in the course, it may also help students understand why they are taking the course and why it will be important for their future careers which is a key aspect of learner-centered design (Huba and Freed, 2000). By including guest speaker presentations in the course, learning objectives 1, 2, 3, and 6 will be addressed.

5. Professional skepticism and critical thinking skills

Professional skepticism is noted as a key skill in the accounting profession especially for auditors and those working on fraud cases (Carpenter et al., 2011). Of the forensic accounting professionals surveyed, 28.6% listed professional skepticism as a key skill to include in a forensic accounting course, and 42.9% said that solving puzzles using logic and critical thinking is crucial in forensic accounting. While professional skepticism may be covered in ACCT 4510: Auditing, as indicated by the forensic accounting professionals surveyed, the skills required for forensic accounting differ from those taught in other accounting courses. These skills align with learning objective number 11 listed above.

6. Fraud detection techniques and an introduction to software used for this.

Fraud detection techniques were identified in another study that surveyed accounting educators and accounting professionals as a highly ranked topic to include in this type of course (Kramer et al., 2017). Additionally, 42.9% of forensic accountants surveyed said that data analytics to discover fraud was a topic to be included in a forensic accounting course, and 40% of accounting faculty listed fraud detection techniques or detecting irregularities as important skills to cover in the course. Fraud detection is also a topic that is tested on the Certified in Financial Forensics (CFF) exam (AICPA, 2017). Another 14.3% of forensic accounting professionals and 20% of faculty members noted software used in detecting fraud as an aspect that should be incorporated in the course. These topics and skills align with learning objectives 2 and 10 from above.

7. Cybercrime

The topic of cybercrime was noted as the second most important skill by accounting professionals in the study “Current Opinions on Forensic Accounting Education.” This category was also noted as having one of the largest gaps between the importance of the topic according to professionals and the level of coverage of the topic by educators (Kramer et al., 2017). Additionally, cybercrime is included as part of the model curriculum developed by West Virginia University in conjunction with the National Institute of Justice (West Virginia University, 2007). Cybercrime is also tested on the Certified Fraud Examiner (CFE) Exam (*CFE Exam Content Outline*, 2021). “BGSU accounting faculty and the forensic accounting professionals interviewed did not comment on the inclusion of cybercrime in a forensic accounting course. This topic aligns with learning objectives 3 and 5 listed above.

8. Communicating accounting concepts to non-accountants through written reports.

Report writing was the most commonly mentioned skill by the forensic accounting professionals surveyed with 57.1% stating that communicating findings through

written reports as a skill to be incorporated into a forensic accounting course. Additionally, forensic accountants and accounting educators agreed on the importance of written communication skills in another study conducted on forensic accounting skills (DiGabriele, 2009). Report writing is also tested on the Certified Fraud Examiner (CFE) Exam (*CFE Exam Content Outline*, 2021). This skill corresponds to learning objective number 9 listed in the previous section.

9. Presenting findings through verbal presentation and testimony.

Of the forensic accounting professionals surveyed, 28.6% listed presentation skills as a key skill in the profession and one that should be incorporated into a forensic accounting course. Additionally, 85.7% of those surveyed said that they have testified as part of their job in the past. This shows the importance in these types of skills in forensic accounting. Another study on the skills used in forensic accounting highlighted the importance of oral communication with forensic accounting professionals and educators strongly agreeing on the importance of this skill (DiGabriele, 2009). This skill aligns with learning objectives 4 and 9 listed above.

10. Interviewing skills and techniques

Interviewing skills were noted by 28.6% of the forensic accounting professionals surveyed as important to incorporate into a forensic accounting course. One of the professionals interviewed stressed the importance of interviewing skills in the field. Additionally, interviewing skills were ranked as a highly important skill by forensic accounting professionals in the study titled “Current Opinions on Forensic Accounting Education” (Kramer et al., 2017). As part of the research conducted in the study “The Gap between Forensic Accounting Education and Required Skills for a Practitioner,” it was stated that 78.8% of those surveyed responded that interviewing skills should be included in a forensic accounting course (Medeiros, 2019). Interviewing skills are also tested as part of the Certified Fraud Examiner (CFE) Exam (*CFE Exam Content Outline*, 2021). This skill aligns with learning objective number 4 listed above.

11. The role of the forensic accountant in the legal process including court testimony and collection of evidence

Of those surveyed, 14.3% of forensic accounting professionals listed legal processes as a key topic to include in a forensic accounting course, and 20% of BGSU faculty responded that it would be beneficial to include when forensic accountants should contact law enforcement. In the research study “The Gap between Forensic Accounting Education and Required Skills for a Practitioner,” it is noted that 98.2% of forensic accountants surveyed strongly agree or agree that legal proceedings, evidence handling, and evidence collection should be included in a forensic accounting course (Medeiros, 2019). Litigation services are also included in the model curriculum set forth by West Virginia University along with the National Institute of Justice (West Virginia University, 2007). The AICPA

Model Curriculum also includes discussion on litigation services, evidence, and legal procedure (Gershner et al., 2017). Additionally, evidence, testimony and the legal process are all tested as part of the Certified Fraud Examiner (CFE) Exam (*CFE Exam Content Outline*, 2021). These topics and skills relate to learning objectives number 1, 4, and 8 listed in the previous section.

12. Calculating damages

This skill was indicated as important in being included in a forensic accounting course by 14.3% of professionals surveyed. Additionally, the ability to calculate damages is also a focus of the AICPA Model Curriculum as well as the curriculum established by West Virginia University in conjunction with the National Institute of Justice (Gershner et al., 2017; West Virginia University, 2007). This skill is also tested as part of the Certified in Financial Forensics (CFF) exam (AICPA, 2017). This skill corresponds to learning objective number 7 from the previous section.

13. The role of forensic accounting in bankruptcy cases, marital disputes, and divorce cases

While the forensic accountants and BGSU faculty surveyed did not mention that these topics should be included in a forensic accounting course, the AICPA includes each of these topics in their model curriculum and notes that there are gaps in coverage of this information in forensic accounting curriculum showing that it would be important to include in this course (Gershner et al., pgs. 2, 7). These topics are also included as part of the Certified in Financial Forensics (CFF) exam, and the role of forensic accounting in bankruptcy cases is tested on the Certified Fraud Examiner (CFE) Exam (AICPA, 2017; *CFE Exam Content Outline*, 2021). These topics align with learning objective 6 listed above.

14. Valuation

Valuation was not a topic that was listed by forensic accounting professionals or faculty members surveyed to include in a forensic accounting course, but this topic is included in the model curriculums proposed by the AICPA and West Virginia University in partnership with the National Institute of Justice (Gershner et al., 2017; West Virginia University, 2007). Additionally, valuation is a topic tested on the Certified in Financial Forensics (CFF) exam (AICPA, 2017). This topic aligns with learning objective number 7 from the previous section.

15. The role of professional ethics in forensic accounting

This was not a topic that was listed to be included in a forensic accounting course by forensic accounting professionals or BGSU faculty surveyed. However, ethics is an important topic in all realms of accounting as is recognized as an important competency in accounting (Lawson et al., 2014). Additionally, the AICPA recognizes the importance of professional ethics in forensic accounting (Gershner et al., 2017). Ethics is also a topic tested on the Certified Fraud Examiner (CFE) exam (*CFE Exam Content Outline*, 2021). This topic aligns directly to learning

objective 12 listed in the previous section. This topic is also covered in other accounting courses at both the undergraduate and graduate levels, so discussion on this topic will be limited but will take a forensic focus as covered on the CFE exam.

These topics to be covered in the course align with the learning objectives for the course listed above as explained as part of the description of each topic. As stated earlier, 100% of the forensic accounting professionals surveyed noted that these skills and topics to be learned from a forensic accounting course are different from those taught in other courses or are similar but have a more forensic focus.

Textbooks and Materials

The following would be appropriate textbook choices for this course based on the learning objectives and topics and skills to be covered in the above sections. The cost of the textbook and how recently it was published was also considered. The books are listed in no particular order.

1. *Essentials of Forensic Accounting*, 2nd Edition by Michael A. Crain, William S. Hopwood, Richard S. Gendler, George R. Young, and Carl Pacini.
ISBN 978-1-948-30644-7

This textbook has chapters covering the forensic accounting profession, professional ethics, civil and criminal procedure, evidence, litigation, fraud detection and prevention, fraud schemes, bankruptcy, data analytics, marital disputes, financial statement misrepresentation, economic damages, and valuation. This set of topics closely aligns with the learning objectives for the course. Supplemental materials may be needed for interviewing skills, cybercrime, and case studies. This textbook was published in 2019 by Wiley and has a cost of \$83.00 for an e-book and \$139.00 for a hard copy book (*Essentials of Forensic Accounting, 2nd Edition*, 2019).

2. *Forensic Accounting and Fraud Examination*, 2nd Edition by Mary Jo Kranacher and Richard Riley. ISBN 978-1-119-49433-1

This textbook has chapters covering an introduction to forensic accounting and fraud examination, perpetrators of fraud, the legal environment, several fraudulent schemes, financial statement fraud, fraud detection, evidence, interviewing, technology, valuations, and cybercrime. The book also contains case studies and exercises using software such as IDEA and Tableau. Supplemental materials may be needed to cover bankruptcy and marital disputes. This textbook was published in 2019 by Wiley and has a cost ranging from \$33.00 for an e-book rental to \$120.95 to purchase a hard copy (*Forensic Accounting and Fraud Examination, 2nd Edition*, 2019).

3. *Forensic & Investigative Accounting*, 9th Edition by D. Larry Crumbley, Edmund D. Fenton, G. Stevenson Smith, and Lester E. Heitger. ISBN 978-0808053224
This textbook includes material on the field of forensic accounting, fraudulent schemes and red flags, forensic investigation techniques, courtroom procedures, cybercrime, litigation services, damages, and valuations. Bankruptcy and marital disputes are also mentioned. This textbook was published in 2019 by Wolters Kluwer and has a cost of \$193.60 (*Forensic and Investigative Accounting (9th Edition)*, 2019).
4. *Forensic Accounting & Fraud Examination*, 2nd Edition by William Hopwood, George Young, and Jay Leiner. ISBN 978-0078136665
This textbook has sections covering an introduction to forensic accounting, fraud detection and investigation, evidence, litigation, fraud, bankruptcy, divorce, and valuation. Supplemental materials would be needed for interviewing skills. While this book covers many of the topics that are to be covered in the class, it was published by McGraw Hill in 2012 which may make it outdated in an industry that is constantly changing. This textbook cost \$178.08 (*Forensic Accounting and Fraud Examination*, 2011).
5. *Forensic Accounting*, 1st Edition by Robert Rufus, Laura Miller, and William Hahn. ISBN 978-0133427523
This textbook covers an introduction to forensic accounting, gathering evidence, financial statement analysis, fraud and other white-collar crime, conducting an investigation, professional responsibilities, and valuation. Supplemental materials would be needed for economic damages, cybercrime, fraud detection techniques, and interviewing. Since this textbook was published by Pearson in 2014, some of the material may be outdated. This textbook ranges in price from \$49.99 to \$181.32 (*Forensic Accounting*, 2014).

Other textbooks were considered but did not align with the learning objectives and topics to be covered in the course. While all of these textbooks would be appropriate, I would choose *Forensic Accounting and Fraud Examination* by Kranacher and Riley because it is recently updated and covers all of the main topics to be incorporated in the course including interviewing. Also, it includes case studies and exercises to be used with software, and it is reasonably priced, especially to rent an e-book. I would rank textbooks number 4 and 5 above at the bottom of the list when choosing a textbook, mainly because these books have not been recently updated and may not contain the most up-to-date information as the accounting and technology areas are constantly changing.

Case studies should also be used in the course. *Detecting Accounting Fraud: Analysis & Ethics* by Cecil Jackson provides case studies along with explanations and ethical considerations and can be purchased or rented by students from Amazon for prices ranging from \$29.99 to \$69.32 (*Detecting Accounting Fraud: Analysis and Ethics*, n.d.). Other case studies could be provided by the

instructor. Examples of Case Studies can be found in Appendix H, and additional cases can be found by researching forensic accounting cases.

Students should also have access to Microsoft Excel. Other software such as IDEA and Tableau could also be incorporated into the course through demonstrations or assignments if it can be obtained for a reasonable price. According to the Wolters Kluwer website, a student subscription to IDEA can be obtained for free at www.audimation.com as IDEA has an academic partnership (*Forensic and Investigative Accounting (9th Edition)*, 2019). Skills in this software could also help BGSU students who take this course stand out to employers.

Teaching Methods

Several different teaching methods should be utilized in the forensic accounting course. First, textbook reading paired with class lectures covering material should be used. Textbook reading should be done prior to class so students have an idea of the topics to be covered, and the in-class lecture will help to supplement this reading. Integrated within these class lectures should be activities to help facilitate student learning and keep students engaged. For example, role playing activities, especially when discussing courtroom proceedings, may help students better understand topics and be engaged with the concepts. Videos explaining cases and showing courtroom procedures and testimony may also be helpful in teaching these topics to students. Demonstrations of software utilized in forensic accounting such as IDEA and Tableau will also help to introduce these software applications to students if licenses can be obtained at a reasonable cost. See the “Textbooks and Materials” section above for information on obtaining student access to IDEA. Other activities such as problem-solving exercises could also be incorporated into the course lecture to increase student engagement and build deductive logic skills as the instructor sees fit. Kahoot quizzes could also be utilized to review for quizzes and exams and are a way to increase student engagement and participation. As noted by West Virginia University, hands-on learning experiences for students are important when learning material including forensic accounting (West Virginia University, 2007).

Second, case studies would be a great way to further develop student understanding of the concepts covered in readings and lectures. Case studies will also give students a chance to apply what they have learned to a real-life situation. Additionally, case studies were ranked as the number one teaching technique by both accounting educators and professionals in the study “Current Opinions on Forensic Accounting Education.”

Third, guest speakers would be a great addition to this course. This would give students the chance to hear from professionals who have worked on cases to gain a better understanding of how investigations are completed and the skills that are essential to working in the field. Two of the 7 forensic accounting professionals survey noted that guest speakers would be a great addition to this type of course. Guest speakers were also a highly ranked teaching technique by both accounting educators and professionals in another study focusing on forensic accounting education (Kramer et al., 2017).

Additionally, facilitating a final, comprehensive project which requires groups of students to detect and investigate instances of financial fraud and present their findings is an example of problem-based collaborative learning and teaching that focuses on student learning of course material. See the following “Methods of Assessment” section for more discussion on this project.

These methods align with the effective teaching methods for a forensic accounting course in the article “Forensic Accounting Education: A Survey of Academicians and Practitioners” by Rezaee and Crumbley as well as the AICPA Model Curriculum for a forensic accounting course. Additionally, of the professionals surveyed, 28.6% mentioned that hands-on activities such as projects and case studies like those being incorporated into this course would be an important element of a course focused on forensic accounting. One professional surveyed stated, “I would also suggest that it be very hands on” when discussing the forensic accounting course. Other methods that were ranked in the top ten teaching techniques in the study titled “Current Opinions on Forensic Accounting Education” include software such as IDEA, role-playing scenarios, textbooks, problem-based simulations, and student research projects, all of which have been incorporated into this course (Kramer et al., 2017).

Furthermore, these experiential teaching methods align with the learner-centered approach to curriculum design and instruction. The use of case studies as well as the incorporation of guest speakers can help to show students why the course is important to their future careers which is noted as important to the learner-centered approach (Huba and Freed, 2000). These teaching methods which are focused on the learner-centered approach should be implemented in the class with a maximum enrollment of approximately 50 students. For example, students can participate in class activities like role-playing activities which can be helpful both to those participating as well as the other students watching. Additionally, software demonstrations, videos, guest speaker presentations, and Kahoot quizzes can be shared at the front of the class for all students to participate in. Case studies can be worked on during class either individually or in small groups of students seated near each other. There is evidence that these student-learning-centered approaches can be successfully implemented and effective in larger classes to improve student engagement and comprehension (Malhotra, 2019; Darlaston-Jones and Cohen, 2003).

Methods of Assessment

I recommend that there be several methods of assessment for this course. These methods would include written quizzes and exams, fraud detection assignments, writing assignments, presentations, and an interviewing assignment. Multiple methods of assessment are recommended by the learner-centered approach (Huba and Freed, 2000). Examples of assignment types are given, but final assignments are to be determined by the instructor. Rubrics for all assignments should be provided to students so the requirements and learning goals for the assignment are clear (Huba and Freed, 2000).

Written quizzes consisting of multiple-choice questions, true/false questions, and short answer questions can be used to test student comprehension of assigned readings and class lectures after each chapter. These quizzes can also help students to prepare for exams. Written exams, also

consisting of multiple-choice questions true/false questions, and short answer questions, can be given as midterms and as a final. See Appendix C for a sample syllabus for sample exam placement.

Fraud detection assignments can be given to test student knowledge of the methods and techniques of detecting different types of fraud and other financial crime. Example assignments can include exercises utilizing Microsoft Excel and auditing software such as IDEA (see “Textbooks and Materials” section for information on IDEA access) to identify irregularities that are indicative of fraud.

Several writing assignments could be incorporated into the course to build the written communication skill that 57.1% of forensic accountants surveyed noted as being an important skill in the field. These writing assignments should emphasize communicating to both accountants and those without an accounting background. Examples of writing assignments for the course include a research report on a case of fraud not discussed in the class that requires the facts of the case to be explained to a non-accountant and a memo based on a partial case study in which the students would explain the steps they would take in uncovering fraud and how they believe the fraud is being perpetrated. See Appendix H, Case Study #1 for a case study with a set of questions to be responded to. Note that the conclusion of the case would not be provided to students as part of the assignment.

An assignment focused on interviewing skills would be an appropriate way to test student proficiency in these skills and how they have met the learning objective. An example of this type of assignment would be giving students a partial case study and having them develop a list of who they would interview and the questions that they would ask. Another assignment could be a role-playing activity in which students act as a forensic accountant and interview another student acting as a witness. This would allow students to develop questions prior to the interview, but also ask questions based on the witness’s responses.

An assignment requiring a verbal presentation should also be included in the course. This assignment could be a presentation in which groups of students use Microsoft Excel or other audit software along with fraud detection techniques to detect fraud and make a verbal presentation on their findings including who perpetrated the fraud, how it was committed, and estimate the economic damages. This project would serve as a cumulative assignment that touches on at least four course learning objectives, specifically, communicate accounting concepts to non-accountants using both written and verbal communication methods and communicate in a collaborative setting, develop familiarity with auditing software and enhance other technological skills including Microsoft Excel, understand the elements of fraud including the fraud triangle, perpetrators of fraud, motivation to commit fraud and possible collusion to circumvent internal controls, and calculate economic damages and valuations. This project would serve as a way for students to experience problem-based collaborative learning. As mentioned by a forensic accounting professional through the survey, this type of project can even “make students more marketable and differentiate them”.

An assignment that was incorporated into the forensic accounting course discussed in the article “The Incremental Benefits of a Forensic Accounting Course on Skepticism and Fraud-Related Judgments” was to provide students with a set of books that included instances of fraud and had to identify the fraud, the laws that were violated, the perpetrator of the fraud, and the perpetrator’s intent. This project could then include a final presentation to build presentation and oral communication skills (Carpenter et al., 2011).

Graduate students enrolled in the course will complete one or two additional assignments throughout the semester. For example, graduate students could complete a fraud detection assignment and a writing assignment that the undergraduate students would not be required to complete.

These methods of assessment align with the learning objectives for the course stated above and will help to determine to what extent students have met the learning goals for the course which is a key element in course design (Wiggins and McTighe, 2005; *Designing a Course*, 2021). Additionally, these methods of assessment allow for continuous learning and many hands-on experiences which are more effective for student learning than lecturing (Huba and Freed, 2000).

Final Recommendation and Next Steps

A forensic accounting course, ACCT 4450/5550, should be implemented at Bowling Green State University as soon as possible in order to introduce students to additional career opportunities and skills that will be necessary in their future careers. The course should be an elective course available for accounting students at both the undergraduate and graduate levels. The curriculum outlined in this proposal, developed based on research and evidence collected, should be utilized when implementing the course. As the course is implemented, if there are any adjustments needed, they should be made to continuously improve the course for students.

If the Accounting and Information Systems department reviews the proposal and agrees that this course should be implemented, the undergraduate and graduate proposals, Appendix A and Appendix B respectively, should be formally submitted for review. It is likely that an additional faculty member will be needed to teach this course and one should be hired in order to implement the course.

This elective course may also lead to a future certificate program or minor in forensic accounting at BGSU if the need for forensic accounting knowledge and student interest continues to increase (Seda et al., 2008). This could also help BGSU and the Schmidthorst College of Business continue to stand apart from other universities and attract more students.

There is great student interest in a forensic accounting course, and both BGSU accounting faculty and forensic accounting professionals recognize benefits in this type of course. A forensic accounting course at BGSU would enhance accounting students’ knowledge base and help to prepare them for their future accounting careers.

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Appendix A: Form to Propose Undergraduate Course

Comments Due _____

Submit on blue paper

COURSE / CURRICULUM MODIFICATION REQUEST

COLLEGE **Business Administration**

****COURSE CHANGE**

☒ Create new course
☐ Eliminate course
☐ Modify existing course (mark all that apply):

☐ Title

☐ Description

☐ Prerequisite

☐ Course content

☐ Course number (old course number to be deleted)

☐ Credit Hours

☐ Term offered

☐ Contact Hours

☐ Method of instruction (see table on reverse)

☐ Web-centric

☐ Web-based (definitions on reverse)

Requested Course change effective date: **Spring 2022**
 (Semester/Year)

Implemented by Registrar, effective: _____

****reviewed by Undergraduate Council if it has broad impact**

PROGRAM CHANGE

Program Name: _____

☐ Minor change to program requirements/checksheet
☐ Change program name
☐ *Create new program and new program code (check one):
 ☐ degree ☐ major ☐ minor
 ☐ specialization ☐ certificate
☐ *Major change to program requirements/checksheet
☐ *Program to be available 100% online
☐ *Add, delete, modify program matriculation requirements
☐ *Suspend admission to and/or eliminate a program

Requested Program effective date: _____ (Semester/Year)

Implemented by Registrar, effective: _____

*reviewed by Undergraduate Council

CATALOG DESCRIPTION for a new or modified course, OR BRIEF OVERVIEW of program change (limit 675 characters):

Course Description: Explore the principles of forensic accounting including methods and techniques used to uncover financial crimes and identify perpetrators of the crime as well as skills needed to conduct investigative interviews and serve as an expert witness. Students will also be familiar to opportunities in the field and certifications that can be obtained.

(If this is a new course or if the "Method of instruction" box is checked above):
 Maximum Class Size **50** Grading method: ☒ A/F ☐ S/U only ☐ A/B/C/NC (No Credit) ☐ S/NC (No Credit)
 Method(s) of Instruction **LE** and contact hours **48.00**
See page two for Methods of Instruction definitions and approved combinations
 What other colleges or departments/programs may be affected by this proposal? **N/A**
 **Please attach comments from affected units and circulate them with the curriculum modification request.

#	Position	Name (print or type)	Signature	Date
1	Proposer Tel: 419- 372-8351 Position: Asst. Teaching Professor	Alisa Suelzer (Advisor)		
ADEQUATE LIBRARY MATERIALS ARE AVAILABLE (For NEW COURSE or NEW PROGRAM only):				
2	Dean, University Libraries			
APPROVED:				
3	Chair or School/Program Director			
4	Chair, College/School Curriculum Committee			
5	Dean of College			
6	Secretary, UGC (major changes only)	Sarah Meussling		
ACTIONS OF UNDERGRADUATE COUNCIL ARE REVIEWED BY THE FACULTY SENATE COMMITTEE ON ACADEMIC AFFAIRS (CAA).			Materials sent to CAA on:	
7	Provost/VPAA	John M. Fischer		
REVIEWED AND IMPLEMENTED BY:				
8	Registrar			

COURSE CHANGE REQUEST FORM

This sheet is an overview of the content and format of proposals for a new undergraduate course, or for elimination or modification of an existing course. Most course changes, including creation of a new course, do not require approval by the Undergraduate Council. The exception is when a course change has broad impact, and affects students in programs in other department and programs. Some of this information must be also summarized on the COURSE/CURRICULUM MODIFICATION REQUEST cover sheet ("blue sheet") that will accompany it through the approval process. *Depending on the nature of the request, it may not be necessary to provide all the information below. Please use your own responses to the checkbox items on the "blue sheet" as a guide for deciding which items below are relevant to your proposal.* Please use the outline headings shown below to prepare your document; omit any that do not apply.

A. THE MODIFICATION

1. *For all proposals:* Describe briefly the nature of the proposed change.

Currently, BGSU does not offer a course focused on forensic accounting. This field is another potential career option for accounting students with growing demand for professionals. The change being proposed is that BGSU Schmidthorst College of Business should add a forensic accounting course as an elective course. This elective course would introduce students to forensic accounting profession as well as certifications that can be obtained in the field. Additionally, topics and skills including types of fraudulent schemes, fraud detection techniques and software, calculation of valuation and economic damages, and skills necessary for interviewing and testifying would be included in the course.

2. 2.1 New catalog description for new or altered courses [include course proposed number (e.g., MUSP 2XXX), course title, credit hours, contact hours, terms offered, description, prerequisites, special fees].

ACCT 4550: Forensic Accounting and Fraud Investigations

3 credit hours, 48 contact hours

Offered: Fall, Spring (1 section each semester)

Course Description: Explore the principles of forensic accounting including methods and techniques used to uncover financial crimes and identify perpetrators of the crime as well as skills needed to conduct investigative interviews and serve as an expert witness. Students will also be familiar to opportunities in the field and certifications that can be obtained.

Prerequisites: ACCT 3210, IS 2000, ACCT 4510*, LEGS 3010*

* Forensic accounting course can be taken after completion of these courses or in conjunction with these courses

No special fees

- 2.2 Old Catalog description, if an existing course is being changed.

N/A

3. *For any new course or substantial changes in course content:* Provide a syllabus, including all of the following:

- 3.1 Course aim

Forensic accounting is a growing field within the accounting industry as emphasis on fraud detection and prevention is increasing. This course is designed to introduce accounting students to the field of forensic accounting including potential career opportunities and certifications as well as the methods and techniques used to identify fraud. This course is

aimed at students who are looking to enter any area of the accounting field, not just forensic accounting, and will expand upon the knowledge gained from other courses in the accounting program. The goal is to make this an exciting course while highlighting the importance of forensic accounting and how the knowledge and skills learned in the course will be applicable to a future career in accounting.

3.2 Student learning outcomes

1. Understand the role of forensic accountants as well as possible career options and certifications that may be obtained.
2. Develop an understanding of forensic accounting methodology and techniques including detecting irregularities.
3. Understand the elements of fraud including the fraud triangle, perpetrators of fraud, motivation to commit fraud and possible collusion to circumvent internal controls.
4. Develop skills necessary to conduct investigative interviews and serve as an expert witness as part of court testimony.
5. Define and differentiate between financial crimes such as financial statement misrepresentation, embezzlement, asset misappropriation, money laundering, fraud, and other white-collar crimes.
6. Explain the role of forensic accounting in marital disputes and bankruptcy.
7. Calculate economic damages and valuations.
8. Understand how to collect appropriate types of information and evidence throughout an investigation.
9. Communicate accounting concepts to non-accountants using both written and verbal communication methods and communicate in a collaborative setting.
10. Develop familiarity with auditing software and enhance other technological skills including Microsoft Excel.
11. Develop critical thinking skills necessary to uncover financial crimes and enhance professional skepticism.
12. Recognize the importance of ethical behavior in the field of forensic accounting.

3.3 Course content

Topics and skills to be covered in the course:

1. What forensic accounting is, potential career paths, and certifications
2. Elements of fraud, the fraud triangle, motivations to commit fraud, and red flags that fraud may be occurring
3. Types of fraudulent schemes or methods used to commit and conceal fraudulent acts including financial statement misrepresentation, embezzlement, asset misappropriation, money laundering, fraud, and other white-collar crimes
4. Professional skepticism and critical thinking skills
5. Fraud detection techniques and an introduction to software used for this
6. Cybercrime
7. Communicating accounting concepts to non-accountants through written reports
8. Presenting findings through verbal presentation and testimony
9. Interviewing skills and techniques
10. The role of the forensic accountant in the legal process including court testimony and collection of evidence
11. Calculating damages
12. The role of forensic accounting in bankruptcy cases, marital disputes, and divorce cases
13. Valuation
14. The role of professional ethics in forensic accounting
15. Guest Speakers (forensic accounting professionals)

- 3.4 Instructional strategies
In-class lectures with integrated activities (i.e., role-playing activities, Kahoot quizzes, videos, etc. to increase student engagement), guest speakers (forensic accounting professionals), assigned textbook reading, software demonstrations (Microsoft Excel and IDEA), and case studies
- 3.5 Student learning activities
Students will read the chapters from the textbook, take notes during class lecture, and participate in classroom activities as mentioned above. Students will then complete assignments and exercises to reinforce ideas and topics learned in class.
- 3.6 Procedures for evaluating student performance
Students will be evaluated using several different methods of assessment including writing assignments, an interviewing assignment, online quizzes, written exams, fraud detection assignments, and a final presentation. Rubrics will be used to score these assignments. Based on the scores of these assignments in comparison to the total points available in the course, students will be assigned a final grade using the A-F grading scale.
- 3.7 Plan for assessing student learning outcomes in this course
To assess student learning outcomes, student assignments that are aligned with the learning outcomes for the course will be scored using a rubric that outlines different levels of proficiency in the learning outcomes.
- 3.8 List a sample of library resources needed to support this course
No additional library resources are needed.
4. For changes to the course description and/or content of existing courses, check one:
- ☐ Course content is not being changed substantially. (i.e. The content will remain similar enough that the original and revised versions of the course are to be considered the same for purposes of the retake policy, for transfer equivalencies, and for degree requirements.)
- ☐ Course content is being changed substantially. (i.e. The content change is great enough that the original and revised versions of the course cover different materials. This implies that original and revised versions satisfy different requirements, that a student could get credit for both (x hours + x hours), and that the revised version may be equivalent to different courses transferring in from other institutions than the original version.)
5. Has the course content been offered on a trial basis under a different course number, for example under a topics course? ☐ yes ☒ no
If yes, which course and under what title?
6. Is the title of the course variable? ☒ yes ☐ no
7. Is the course cross listed (credit cannot be earned for more than one of two or more courses) with any other course? ☒ yes ☐ no
If yes, list the course(s) and attach course description of affected courses
ACCT 5XXX (Proposed as ACCT 5550). Same course description as listed above.
8. Is the course repeatable for earned credit? ☐ yes ☒ no
If yes, under what circumstances and up to how many hours? (for example, it is only repeatable if topics differ?)

9. Can students enroll in multiple sections of the course per term? ☐ yes ☒ no
10. If proposal is for a new course, has course number been used previously? (Contact Registration & Records if you need help answering this question) ☐ yes ☒ no
- If used previously, has the number been inactive for at least five years? ☐ yes ☐ no

B. RATIONALE [Required for all proposals]:

1. Reason/Need for the change.

Forensic accounting is a growing field with increasing demand for professionals but there is no course currently offered with this focus. The American Institute of Certified Public Accountants (AICPA) also noted that forensic accounting education is crucial to accounting majors and the use of forensic accounting to detect fraud should be increased. Per the survey conducted, many forensic accounting professionals and BGSU accounting faculty members indicated that skills and knowledge gained from a forensic accounting course would be beneficial for accounting students and the skills learned in a forensic accounting course are different than those learned in other accounting courses or have more of a forensic focus. Current accounting students showed great interest in the course, and indicated they may be more likely to choose a college that offers a forensic accounting course. This could lead to an increase in enrollment in the BGSU accounting department and allow BGSU Schmidhorst College of Business to remain competitive as other universities offer a similar course. The addition of the course would also increase the number of accounting elective courses available to students to meet the accounting credit hours requirement to sit for the Certified Public Accountant (CPA) exam.

2. Student implications (describe the basis for each estimate)

2.1 Prospective demand (level of student interest).

Approx. 35-70 students per academic year (95% of undergraduate accounting majors as 95% of those surveyed indicated interest using the estimate that the current 150 accounting majors are evenly distributed among all grade levels and considering only upper level accounting majors will be eligible to enroll in the course).

2.2 Effect on required hours in major/minor.

No effect on required hours as this would be an elective course.

2.3 Number of students affected and in what way.

Accounting majors (approx. 150 students) would be affected. This would be a positive effect as students would have another option for elective accounting courses to build additional accounting skills.

2.4 Do you plan to request new special fees or changes in special fees? (A separate request for special fees is required; contact the College Office for the form.)

No

2.5 Effect on elective hours of majors/minors.

This course would give students another elective option that would count as accounting credit hours. This will help students meet the requirement of 30 accounting credit hours and 120 overall credit hours to sit for the Certified Public Accountant (CPA) exam in Ohio. The number of elective credit hours required will not change.

C. IMPLICATIONS FOR EXISTING PROGRAMS [For all proposals]:

1. For all proposals:

- a. How will the proposed change affect the demand for other courses in your department and for courses in other programs?

This course will likely increase the demand for other accounting courses as nearly half of students surveyed indicated that they would be more attracted to a university that offers a forensic accounting or similar course. This course would likely not change demand for other programs. The closest program that this course would relate to would be the criminal justice program, but criminal justice courses are only open to criminal justice majors per the BGSU website.

- b. When the content of a proposed course substantially overlaps another discipline, the department proposing the new course should submit letters of endorsement from the chair of the department(s) with an interest in the proposed courses.

N/A

- c. Is this course offered at Firelands College? ☐ yes ☒ no

If so, please provide evidence of notification of the appropriate Firelands department.

2. *For all proposals:* Will this course change require a corresponding change in program guidelines (e.g. addition of the course to a checksheet)? ☐ yes ☒ no

If "yes", please submit a separate Curriculum Modification Request explaining how the course change impacts program requirements.

3. *For a new course:* Is this course intended to satisfy one of the BG Perspective core requirements?

☐ yes ☒ no

If so, in which area? [A course intended to satisfy a BG Perspective requirement should be submitted (electronically to bgp@bgsu.edu) to the BG Perspective Committee (at the same time the curriculum modification is submitted to the Provost Office for approval).]

<http://www.bgsu.edu/offices/generaleducation/>

4. *For a new course:* Is this course intended to satisfy a Group Requirement in the College of Arts and Sciences? ☐ yes ☒ no

If so, in which area?

D. STAFFING IMPLICATIONS/QUALIFICATIONS

1. *For a new course, or if an existing course is to be modified:* Are there enough faculty and staff with expertise available now? ☒ yes ☐ no

(You may consider other related modifications in addressing this question.)

2. *For all proposals:* How will this change affect the allocation of faculty and staff in the department/school/college? **Current faculty may need to be assigned to teach this course and other faculty may need to be reassigned to teach the other faculty members' courses.**

Additionally, faculty may need to be added either to teach this course or to teach the courses currently taught by faculty who would teach the forensic accounting course to ensure there are enough instructors.

3. *For all proposals:* How will this change affect faculty work load? **The addition of this course would likely increase faculty work load unless another faculty member or adjunct professor is added.**

E. AVAILABILITY OF RESOURCES

1. Indicate any unique space requirements for new or modified courses, and any space likely to be released by the elimination or modification of existing courses.

N/A

2. Indicate any unique library, computer, or instructional media resources that will be needed for new or modified courses. Are they already available?

N/A

3. Indicate any new one-time or continuing costs for materials, equipment, services, or personnel directly associated with a new or modified course. How will these costs be covered? Indicate any cost savings to be generated if an existing course is to be eliminated.

N/A

F. OTHER INFORMATION

1. Provide other information that may be helpful in the review process, as appropriate.

See Sample Syllabus (Appendix C)

Appendix B: Form to Propose Graduate Course

Graduate New Course Proposal Template

Program authors can use this template to prepare their responses and then copy and paste to the website.

Course Prefix: **ACCT**

4 Digit Course Number: **5XXX (Proposed as ACCT 5500)**

Check/input all that apply

- ☒ Face to Face
- ☐ Web-Centric
- ☐ Web-Based

***If Web-Centric or Web-Based: Required for OSAP: Please attach a copy of the syllabus. The syllabus must adhere to the guidelines for online learning found [HERE](#). In order to attach the syllabus to this form, click the SAVE button at the bottom of this web page. Then click the link that will be sent to you via email, and upload your syllabus form there. Details on submitting and saving are also below in red.**

Maximum Class Size: **50**

Grading Method:

- ☐ S/U Only
- ☒ A/F Only

Recommended effective term:

- ☒ ASAP
- ☐ Term/Year:

New Course Description. Enter the new description of the course exactly as it should appear in the Course Catalog, including course number, title, credit hours, semesters offered, description, prerequisites, and repeatability: **ACCT 5550: Forensic Accounting and Fraud Investigations**

3 Credit Hours, 48 Contact Hours

Offered: Fall, Spring

Description: Explore the principles of forensic accounting including methods and techniques used to uncover financial crimes and identify perpetrators of the crime as well as skills needed to conduct investigative interviews and serve as an expert witness. Students will also be familiar to opportunities in the field and certifications that can be obtained.

Prerequisites: ACCT 3210, IS 2000, ACCT 4510*, LEGS 3010*

***Courses can be taken before or at the same time as ACCT 5550**

Not repeatable

***If Web-Centric or Web-Based: Please include the phrase "Approved for distance learning" at the end of your description.**

1. Course Details

Note: Text areas will expand, please provide the necessary information on the form.

a. Rationale (why is this new course needed?)

Forensic accounting is a growing field with increasing demand for professionals but there is no course currently offered with this focus. The American Institute of Certified Public Accountants (AICPA) also noted that forensic accounting education is crucial to accounting majors and the use of forensic accounting to detect fraud should be increased. Per the survey conducted, many forensic accounting professionals and BGSU accounting faculty members indicated that skills and knowledge gained from a forensic accounting course would be beneficial for accounting students and the skills learned in a forensic accounting course are different than those learned in other accounting courses or have more of a forensic focus. Current accounting students showed great interest in the course, and indicated they may be more likely to choose a college that offers a forensic accounting course. This could lead to an increase in enrollment in the BGSU accounting department and allow BGSU Schmidthorst College of Business to remain competitive as other universities offer a similar course.

- b. Purpose of the course (instructor's goals)
Forensic accounting is a growing field within the accounting industry as emphasis on fraud detection and prevention is increasing. This course is designed to introduce accounting students to the field of forensic accounting including potential career opportunities and certifications as well as the methods and techniques used to identify fraud. This course is aimed at students who are looking to enter any area of the accounting field, not just forensic accounting, and will expand upon the knowledge gained from other courses in the accounting program. The goal is to make this an exciting course while highlighting the importance of forensic accounting and how the knowledge and skills learned in the course will be applicable to a future career in accounting.
- c. Topical outline for the content to be covered and approximate percentage of time per topic:
Topics and skills to be covered in the course:
 1. What forensic accounting is, potential career paths, and certifications (5%)
 2. Elements of fraud, the fraud triangle, motivations to commit fraud, and red flags that fraud may be occurring (5%)
 3. Types of fraudulent schemes or methods used to commit and conceal fraudulent acts including financial statement misrepresentation, embezzlement, asset misappropriation, money laundering, fraud, and other white-collar crimes (15%)
 4. Professional skepticism and critical thinking skills (5%)
 5. Fraud detection techniques and an introduction to software used for this (15%)
 6. Cybercrime (5%)
 7. Communicating accounting concepts to non-accountants through written reports (5%)
 8. Presenting findings through verbal presentation and testimony (10%)
 9. Interviewing skills and techniques (5%)
 10. The role of the forensic accountant in the legal process including court testimony and collection of evidence (5%)
 11. Calculating damages (5%)
 12. The role of forensic accounting in bankruptcy cases, marital disputes, and divorce cases (5%)
 13. Valuation (5%)
 14. The role of professional ethics in forensic accounting (5%)
 15. Guest Speakers (forensic accounting professionals) (5%)
- d. List the course student learning outcomes and the corresponding assessment methods for each (Please indicate if an assessment method refers to more than one learning outcome):
Learning Outcomes:
 1. Understand the role of forensic accountants as well as possible career options and certifications that may be obtained.
 2. Develop an understanding of forensic accounting methodology and techniques including detecting irregularities.
 3. Understand the elements of fraud including the fraud triangle, perpetrators of fraud, motivation to commit fraud and possible collusion to circumvent internal controls.
 4. Develop skills necessary to conduct investigative interviews and serve as an expert witness as part of court testimony.
 5. Define and differentiate between financial crimes such as financial statement misrepresentation, embezzlement, asset misappropriation, money laundering, fraud, and other white-collar crimes.
 6. Explain the role of forensic accounting in marital disputes and bankruptcy.
 7. Calculate economic damages and valuations.
 8. Understand how to collect appropriate types of information and evidence throughout an investigation.
 9. Communicate accounting concepts to non-accountants using both written and verbal communication methods and communicate in a collaborative setting.

10. Develop familiarity with auditing software and enhance other technological skills including Microsoft Excel.
11. Develop critical thinking skills necessary to uncover financial crimes and enhance professional skepticism.
12. Recognize the importance of ethical behavior in the field of forensic accounting.

Assessment Methods:

1. Online Quizzes and Written Exams

The quizzes and exams will assess learning outcomes number 1, 2, 3, 5, 6, 7, 8, 11, and 12 listed above throughout the semester as these concepts will be tested on the quizzes and exams.

2. Interviewing Assignment

Aligns with and will assess learning outcomes number 4 and 11 listed above.

3. Fraud Detection Assignments

Aligns with and will assess learning outcomes number 2, 5, 7, 10 and 11 listed above.

4. Writing Assignments (Case studies and research paper)

Aligns with and will assess learning outcomes number 3, 5, 6, 8, 9, 11, and 12 listed above.

5. Presentation

Aligns with and will assess learning outcomes number 2, 3, 5, 7, 8, 9, 10, and 11 listed above.

- e. Instructional Strategies. List any suggested and/or mandatory strategies and learning activities. Clearly indicate those that are mandatory:
Assigned textbook reading, class lecture with integrated activities (examples include role-playing activities, Kahoot quizzes, and videos), guest speakers, case studies, and software demonstrations.
Mandatory instructional strategies: class lecture with integrated activities, guest speakers, and case studies
 - f. Attach an example bibliography to document the existence of a body of scholarly literature requisite for a graduate course. See save button at bottom of form. **See Bibliography on page 21**
 - g. Is this a 5000-level course that will be cross-listed with a 4000-level undergraduate course?
 - ☒ Yes
 - ☐ No
 If yes:
 1. Undergraduate Course Prefix and Number: **ACCT 4450**
 2. Describe the difference in graduate and undergraduate expectations: **Graduate students will complete an additional research writing assignment and will receive more complex fraud detection assignments. Overall, graduate students will be held to a higher level of expectation.**
2. Implications for Other Academic Units
 - a. List courses potentially impacted by this new course and the anticipated effect on enrollment:
N/A
 - b. What other colleges or departments/programs may be affected by this proposal?
N/A
 - c. Attach endorsements from related departments. When the content of a proposed course overlaps another discipline, the department proposing the new course should submit letters of endorsement from the chair(s) of the department(s) with an interest in the proposed course.
See Appendix B.1 for letter from Dr. Pitre, Accounting and IS Department Chair
 3. Resources

- a. Expected annual enrollment: **50 (Approximately 95% of Master of Accountancy enrollment (Currently 65 students), however several may take the course at undergraduate students. 95% indicated interest as part of the survey distributed.)**
 - b. List the names of graduate faculty available to teach the course: **Possible Instructors: Dr. Andy Garcia or Dr. Paul Schauer. BGSU Faculty survey indicated an additional faculty member would need to be hired.**
 - c. Indicate any unique space requirements: **N/A**
 - d. Indicate new one-time or continuing costs for materials, equipment, supplies: **N/A**
4. Administrative Course Elements
- a. Course title variability: will variable titles be allowed?
 - ☒ Yes
 - ☐ No
 - b. List any other graduate courses that this course will be dual-listed with: **N/A**
 - c. Extra fees: Do you plan to request extra fees for this course?
 - ☐ Yes
 - ☒ No

If yes: Amount and Rationale:
 Note: A course fee request form must be processed separately: [Course Fee Request Form](#)
 - d. Is the course repeatable?
 - ☐ Yes
 - ☒ No

If yes: Enter maximum number of repeatable credits:
 - e. Students may enroll in multiple sections of the course per term:
 - ☐ Yes
 - ☒ No
 - f. Has the course content been offered on a trial basis under a different course number (i.e., under a topics course)?
 - ☐ Yes
 - ☒ No

If yes: Please provide course prefix(es), number(s), and title(s):

Other Information:

Please explain any other supporting documentation attached and/or provide other information that may be helpful in the review process, as appropriate. **See Sample Syllabus included as Appendix C.**

Appendix B.1: Endorsement from Department for Course Proposal



Dear Committee,

I am currently the Department Chair of Accounting and MIS. I am contacting you to officially endorse and support of a study dedicated the construction of Forensic Accounting class. This is part of honors project being conducted Allisn Mishka conducted under the supervision of Assistant Teaching Professor Alisa Suelzer as part of an honors project.

Sincerely,

A handwritten signature in black ink, appearing to read "T. Pitre", is written over a horizontal line.

Prof. Terence Pitre

Appendix C: Sample Syllabus

ACCT 4550/5550

Forensic Accounting and Fraud Investigation

Instructor: TBD
Instructor Email: TBD
Office: TBD
Office Hours: TBD

Course Description:

Explore the principles of forensic accounting including methods and techniques used to uncover financial crimes and identify perpetrators of the crime as well as skills needed to conduct investigative interviews and serve as an expert witness. Students will also be familiar to opportunities in the field and certifications that can be obtained.

Purpose of the Course

Forensic accounting is a growing field within the accounting industry as emphasis on fraud detection and prevention is increasing. This course is designed to introduce accounting students to the field of forensic accounting including potential career opportunities and certifications as well as the methods and techniques used to identify fraud. This course is aimed at students who are looking to enter any area of the accounting field, not just forensic accounting, and will expand upon the knowledge gained from other courses in the accounting program. The goal is to make this an exciting course while highlighting the importance of forensic accounting and how the knowledge and skills learned in the course will be applicable to a future career in accounting.

Prerequisites

ACCT 3210 or equivalent
IS 2000 or equivalent
ACCT 4510 or equivalent*
LEGS 3010 or equivalent*

*Can be taken prior to or in conjunction with ACCT 4450/5550

Textbook and Materials

Forensic Accounting and Fraud Examination, 2nd Edition by Mary Jo Kranacher and Richard Riley, ISBN 978-1-119-49433-1

Detecting Accounting Fraud: Analysis & Ethics by Cecil Jackson, ISBN 978-0-133-07860-2

IDEA Software (Student Access)

Microsoft Excel

BSBA Learning Goals (Taken from BGSU College of Business Website)

Upon completion of the baccalaureate degree, students in Business Administration are expected to be able to:

Goal 1: Students graduating with a BSBA degree will demonstrate competency in business knowledge and its application.

Outcomes: Students will -

- Demonstrate understanding of fundamental knowledge in accounting, economics, finance, business statistics, operations & supply chain management, business law, organizational behavior, marketing, information technology, management science, and global strategy.
- Demonstrate proficiency in using business-related software applications.
- Demonstrate competency in integrating knowledge across business disciplines.

Goal 2: Students graduating with a BSBA degree will demonstrate competency in applying appropriate problem solving, decision making and critical thinking skills.

Outcome: Students will -

- Identify a business problem, develop and critically evaluate alternative solutions, and make appropriate recommendations.
- Assess the outcomes of a course of action and make appropriate adjustments.

Goal 3: Students graduating with a BSBA degree will demonstrate effective communication and interpersonal skills

Outcomes: Students will –

- Effectively write a business document.
- Make effective oral presentations in both individual and team settings.
- Demonstrate the understanding and application of teamwork.

Goal 4: Students graduating with a BSBA degree will recognize the ethical aspects of business.

Outcomes: Students will –

- Recognize the context of the ethical situation (economic, legal or cultural).
- Define the ethical responsibilities of business organizations.
- Describe the ramifications of unethical behavior.

Undergraduate Accounting Learning Goals (Taken from BGSU Accounting Dept. Website)

Goal 1: Students will apply the conceptual foundation, generally accepted accounting principles, and cost principles to the analysis of business transactions. Outcomes: Students will –

- Appropriately record transactions in an accounting system
- Prepare financial statements and reports by completing an accounting practice set, project, or cases.

Goal 2: Given an accounting decision situation, students will think critically about the accounting issues. Outcomes: Students will –

- Clearly state the problem
- Identify alternative courses of action
- Determine relevant information needs.

Goal 3: Given an accounting decision situation and a set of information needs, students will effectively perform the decision-making process. Outcomes: Students will –

- Locate and apply appropriate information
- Formulate a recommended course of action
- Effectively communicate that recommendation.

Goal 4: Students will demonstrate an understanding of the importance of professional activity to their careers and to their continued learning. Outcomes: Students will engage in one or more of the following activities –

- Actively participating in student chapters of accounting organizations
- Attending professional meetings
- Utilizing the services of the Business Career Accelerator
- Completing an internship in an accounting environment
- Engaging in professionally-related community service
- Assisting in faculty research.

Goal 5: Students will demonstrate an awareness of current events affecting the Accounting profession and the relevance of the events to the profession. Outcomes: Students will –

- present evidence of maintaining a regular reading program of current business newspapers, other periodical publications, or appropriate electronic information sources.

This course and course assignments will specifically focus on goals 1, 2 and 3 listed above.

Master of Accountancy Learning Goals (Taken from BGSU Accounting Dept. Website)

Goal 1: Students will demonstrate their knowledge of the practice of accounting. Outcomes: Students will –

- Identify the appropriate accounting principles to be used for a specific accounting transaction
- Apply the principles identified to determine their effect on the financial position, cash flows, and / or the results of operation of the entity and select the most appropriate accounting treatment among the alternatives
- Based on those results, record the transaction in the accounting system.

Goal 2: Students will think critically about complex accounting, professional, and ethical issues. Outcomes: Students will –

- Determine the relevant information needs

- Gather all of the pertinent facts and clearly stating the problem
- Identify alternative courses of action
- Recommend a course of action based on supported reasoning.

Goal 3: Students will effectively communicate issues, analysis, and recommendations.

Outcomes: Students will –

- Demonstrate effective writing skills
- Demonstrate presentation skills
- Demonstrate team collaboration.

Goal 4: Students will provide evidence of an awareness of the relevance of accounting information systems and information technology auditing, system risks and control processes.

Outcomes: Students will –

- Demonstrate an understanding of the methods used by auditors to assess risks and to identify controls to mitigate these risks.
- Demonstrate an understanding of privacy and security concerns relating to information systems c. demonstrate an understanding of IT security controls and the impact of these controls on the overall reliability of accounting information systems.

Goal 5: Students will be able to analyze data in traditional and Big Data sources. Outcomes:

Students will demonstrate the ability to –

- Use analytical software to uncover patterns in accounting and other data
- Use statistical techniques and other methods to uncover patterns in accounting and other data
- Use visualization software to professionally present findings
- Question the limitations of uncovered patterns and findings.

This course and course assignments will specifically focus on goals 2, 3 and 4 listed above.

Learning Objectives

Students who successfully complete the course will:

1. Understand the role of forensic accountants as well as possible career options and certifications that may be obtained.
2. Develop an understanding of forensic accounting methodology and techniques including detecting irregularities.
3. Understand the elements of fraud including the fraud triangle, perpetrators of fraud, motivation to commit fraud and possible collusion to circumvent internal controls.
4. Develop skills necessary to conduct investigative interviews and serve as an expert witness as part of court testimony.
5. Define and differentiate between financial crimes such as financial statement misrepresentation, embezzlement, asset misappropriation, money laundering, fraud, and other white-collar crimes.

6. Explain the role of forensic accounting in marital disputes and bankruptcy.
7. Calculate economic damages and valuations.
8. Understand how to collect appropriate types of information and evidence throughout an investigation.
9. Communicate accounting concepts to non-accountants using both written and verbal communication methods and communicate in a collaborative setting.
10. Develop familiarity with auditing software and enhance other technological skills including Microsoft Excel.
11. Develop critical thinking skills necessary to uncover financial crimes and enhance professional skepticism.
12. Recognize the importance of ethical behavior in the field of forensic accounting.

Course Instruction

This course will be a fully in-person course and will be instructed through lectures with integrated learning activities such as role-playing activities, videos, and Kahoot quizzes. Software demonstrations of Microsoft Excel and IDEA will also be integrated. Group activities and a group project will also be assigned as part of the course. It is expected that you are respectful of everyone in the class and in your group, and act with professionalism within your groups. Guest speakers will also be incorporated into the course, and during their presentations you are expected to be engaged and courteous. Feedback on course assignments will be given in a timely manner.

Classroom Attendance, Participation, and Late Work

Students are expected to attend class and participate in class discussion regularly. The course focuses on topics that may be difficult to comprehend and master without regular attendance and participation. Documentation showing the reason for absences will not be needed, however excessive absences (more than 3) will result in a grade reduction of 5%. If you are absent you are still responsible for the material covered during that class period.

Students will also be expected to complete assigned readings prior to the start of each class period. Additionally, it is expected that students do not disrupt the class and learning environment of other students. Electronics should not be used during class unless to complete a class activity.

Late work will not be accepted for credit. Missed exams will result in zero credit for the missed exam.

Academic Honesty

Students will be expected to adhere to the BGSU Academic Code of Conduct which prohibits student cheating and plagiarism. Any instances of academic dishonesty will be reported.

Student Resources

The following are resources available to students in completion of the course:

Information Technology Services (ITS)

419-372-0999

For assistance with BGSU programs and systems for students and faculty.

IDEA Software Support

ideasupport@caseware.com

For assistance with IDEA software and troubleshooting

Course Assignments and Grading

The following assignments will be included in the course and rubrics will be provided:

1. Writing Assignments

Writing assignments will be given throughout the semester including a research paper and 2 case study assignments. Graduate students enrolled in the course will complete an additional writing assignment. For the research assignment, students will research a case of financial crime, explain what happened and how the fraud was perpetrated to someone with little accounting knowledge, and explain what steps you would take as a forensic accountant to investigate the case. For the two case study assignments, you will be provided with a case study and will be required to write a memo describing what you think is occurring and the next steps you would take to investigate the potential fraud and total the damages. Each of these assignments should be uploaded to Canvas by the due date.

2. Interviewing Assignment

Students will be given a two partial case studies and paired with a classmate to record a 10-minute video in which one student plays the role of the interviewer and the other student plays the role of the witness/suspect for the first case study and the students switch roles for the second case study. The video should be uploaded to Canvas by the due date.

3. Fraud Detection Assignments

Two fraud detection exercises will be assigned. Students will utilize techniques learned in class and software such as Excel or IDEA to uncover the fraud that is occurring. Upload these assignments to Canvas by the due date.

4. Online Quizzes

13 online quizzes will be given through Canvas. The quizzes will be due after the class discussion of the chapter/topic is complete. Quizzes will each be worth 10 points, and the 3 quizzes with the lowest grade will be dropped.

5. Exams

Two written midterm exams and one final written exam will be given during the semester.

6. Presentation

A comprehensive project and presentation will be assigned. You will be placed in groups and using the information provided, you will investigate and uncover the fraud that has occurred. You will write a report of your findings including the type of fraud committed, who perpetrated the crime, how they were able to do so, their

intent, and the estimated damages. You will then present your findings to the class. Upload your report and presentation to Canvas by the due date.

Note that other exercises may be assigned during the semester to help you prepare for quizzes, exams, and other assignments but there will not be points associated with these assignments. Examples included the end-of-chapter questions and IDEA exercises from the textbook. Extra credit assignments may also be offered during the semester.

These assignments will have the following point distributions:

Writing Assignment #1 (Research Paper)	75
Writing Assignment #2 (Case Study)	50
Writing Assignment #3 (Case Study)	50
Interviewing Assignment	50
Fraud Detection Assignment #1	75
Fraud Detection Assignment #2	75
Quizzes (lowest 3 quizzes will be dropped)	100
Midterm #1	100
Midterm #2	100
Presentation	225
Final Exam	<u>100</u>
Total	1,000 points

As mentioned above, graduate students enrolled in the course will complete an additional writing assignment worth 100 points. The fraud detection assignments may also be more complex. As a result, the graduate students' final grades will be calculated out of 1,100 points rather than 1,000 points.

The grading scale used for the course will be as follows:

89.5% - 100%	A
79.5% – 89.4%	B
69.5% – 79.4%	C
59.5% – 69.4%	D
< 59.4%	F

To be Successful in the Course

To be successful in this course by taking away knowledge and skills from the course to apply to your future career and earning a high grade in the course, you should come to every class prepared by reading the assigned materials and being ready to be engaged and participate in the class by asking and answering questions and partaking in class activities. Additionally, you should complete and submit all assignments by the due date and complete the end-of-chapter exercises in the textbook for which solutions will be provided.

Tentative Course Schedule (Subject to Change)

Week	Chapter/Topic	Assignments Due
1	Course Intro Ch. 1: Core Foundation Related to Forensic Accounting and Fraud Examination	
2	Ch. 2: Who Commits Fraud and Why: The Profile and Psychology of the Fraudster	Ch. 1 Quiz
3	Ch. 4: Cash Receipt Schemes and Other Asset Misappropriations Guest Speaker #1	Ch. 2 Quiz, Writing Assignment #1 (Case Study)
4	Ch. 5: Cash Disbursement Schemes	Ch. 4 Quiz
5	Midterm #1 Ch. 7: Financial Statement Fraud	Ch. 5 Quiz
6	Ch. 7: Financial Statement Fraud Guest Speaker #2	Writing Assignment #2 (Research Paper)
7	Ch. 8: Fraud Detection: Red Flags and Targeted Risk Assessment	Ch. 7 Quiz
8	Ch. 9: Evidence-Based Fraud Examinations	Ch. 8 Quiz, Fraud Detection Assignment #1
9	Ch. 10: Effective Interviewing and Interrogation	Ch. 9 Quiz
10	Midterm #2 Ch. 11: Using Information Technology for Fraud Examination and Financial Forensics	Ch. 10 Quiz, Interviewing Assignment
11	Ch. 13: Cybercrime: Fraud in a Digital World	Ch. 11 Quiz
12	Ch. 15: Consulting, Litigation Support, and Expert Witnessing: Damages, Valuations, and Other Engagements	Ch. 13 Quiz, Fraud Detection Assignment #2
13	Forensic Accounting in Bankruptcy and Marital Dispute Cases Guest Speaker #3	Ch. 15 Quiz, Writing Assignment #3 (Case Study)
14	Ch. 14: Antifraud and Compliance Efforts: Ethics, Prevention, and Deterrence	Bankruptcy/Marital Dispute Quiz, Submit Presentations
15	In-class Presentations	Ch. 14 Quiz
16	Final Exam	Additional Writing Assignment (Graduate Students Only)

Note: This syllabus was prepared according the learned-centered approach as described in “The Course Syllabus: A Learning-Centered Approach” by O’Brien, Mills, and Cohen. The goal is to provide students with all of the information they need to be successful in the course and to facilitate student learning.

Appendix D: HSRB Survey Approval Letter



DATE: February 11, 2021

TO: Allison Mishka
FROM: Bowling Green State University Institutional Review Board

PROJECT TITLE: [1709402-2] Forensic Accounting at BGSU: A Proposal
SUBMISSION TYPE: Revision

ACTION: DETERMINATION OF EXEMPT STATUS
DECISION DATE: February 10, 2021

REVIEW CATEGORY: Exemption category # 2

Thank you for your submission of Revision materials for this project. The Bowling Green State University Institutional Review Board has determined this project is exempt from IRB review according to federal regulations AND that the proposed research has met the principles outlined in the Belmont Report. You may now begin the research activities.

As an Exempt review, changes may be made to the study without IRB approval. However, amendments or modifications to Exempt studies that *substantively changes or alters* the criteria used to make the initial Exempt determination must be submitted to the IRB for approval.

We will retain a copy of this correspondence within our records.

If you have any questions, please contact the Office of Research Compliance at 419-372-7716 or orc@bgsu.edu. Please include your project title and reference number in all correspondence with this committee.

This letter has been electronically signed in accordance with all applicable regulations, and a copy is retained within Bowling Green State University Institutional Review Board's records.

Appendix E: Student Survey Data

1. How much have you discussed the field of forensic accounting in the courses you have taken so far at BGSU?

	n	%
Not at all	17	41.5
A little bit	21	51.2
Somewhat or a Moderate Amount	2	4.9
A lot	1	2.4
Total	41	100

2. Would you be interested in taking a course focused on forensic accounting or would you have been interested in taking this type of course during your time at BGSU?

	n	%
Yes	39	95.1
No	2	4.9
Total	41	100

3. When looking to select a college or university, would you have been more attracted to an institution that offered a forensic accounting or similar course?

	n	%
Yes	19	46.3
No	3	7.4
Not Sure	19	46.3
Total	41	100

4. If BGSU were to offer a forensic accounting course, do you think it should be an elective or a required course for accounting majors?

	n	%
Elective	32	78.1
Required Course	8	19.5
Not Sure	1	2.4
Total	41	100

5. Would you prefer to have the opportunity to take a forensic accounting course at BGSU at the undergraduate level or the graduate level?

	n	%
Undergraduate Level	7	17.1
Graduate Level	3	7.3
Both	31	75.6
Neither	0	0.0
Not Sure	0	0.0
Total	41	100

6. Do you think a forensic accounting course would be most effective as an in-person (face-to-face) course or as an online course?

	n	%
In-Person (Face-to-Face)	20	48.8
Online	16	39.0
In-Person & Online Equally Effective	0	0.0
Not Sure	5	12.2
Total	41	100

7. Based on your knowledge of forensic accounting, do you think that a forensic accounting course could be beneficial even if you are not planning on becoming a forensic accountant?

	n	%
Yes	36	87.8
No	2	4.9
Not Sure	3	7.3
Total	41	100

Appendix F: Faculty Survey Data

1. How much do you discuss the field of forensic accounting in the courses you teach at BGSU?

	n	%
Not at all	2	33.3
A little bit	3	50.0
Somewhat	0	0.0
A lot	1	16.7
Total	6	100

2. Do you think that a forensic accounting course at BGSU could be beneficial for students in their future careers?

	n	%
Yes	5	83.3
No	1	16.7
Total	6	100

3. Why or why not?

	n	%
Show students another career path	3	50.0
Frequency of fraud	2	33.3
Skills translate to other areas of accounting	1	16.7
Difficult to teach to those without experience in accounting	1	16.7

4. If BGSU were to offer a forensic accounting course, do you think it would be best as an elective course or a required course?

	n	%
Elective Course	4	66.7
Required Course	2	33.3
Not Sure	0	0.0
Total	6	100

5. If BGSU were to offer a forensic accounting course, do you think it would be best as an undergraduate or graduate course?

	n	%
Undergraduate	1	16.7
Graduate	3	50.0
Both	2	33.3
Not Sure	0	0.0
Total	6	100

6. If BGSU were to offer a forensic accounting course, do you think it would be best as an online or face-to-face course?

	n	%
Face-to-Face	3	50.0
Online	0	0.0
In-Person & Online Equally Effective	2	33.3
Not Sure	1	16.7
Total	6	100

7. Do you think that by offering a forensic accounting course BGSU could attract more accounting students?

	n	%
Yes	6	100
No	0	0.0
Not Sure	0	0.0
Total	6	100

8. Do you believe that BGSU currently has enough faculty to teach a forensic accounting course?

	n	%
Yes	0	0.0
No	5	83.3
Not Sure	1	16.7
Total	6	100

9. If no, how many more faculty members do you think would be necessary to add a forensic accounting course to BGSU curriculum?

	n	%
1	3	60.0
2	1	20.0
3+	1	20.0
Total	5	100

10. If BGSU were to implement a forensic accounting course, what are some topics that you believe should be covered?

	n	%*
Fraud Schemes	1	20.0
Audit Software	1	20.0
Forensic Accounting Techniques	1	20.0
Reporting	1	20.0
When to Contact Law Enforcement	1	20.0
Detecting Irregularities	1	20.0
Not Sure	1	20.0

*5 respondents for this question

Appendix G: Forensic Accounting Professional Survey Data

1. Did you have any exposure to forensic accounting during your college career?

	n	%
Yes	1	14.3
No	6	85.7
Total	7	100

2. If yes, did it occur at the undergraduate or graduate level?

	n	%
Undergraduate	1	100
Graduate	0	0.0
Total	1	100

3. Do you think that a forensic accounting course would be beneficial to future accounting professionals?

	n	%
Yes	7	100
No	0	0.0
Total	7	100

4. Do you believe that a forensic accounting course should be required or elective course for accounting students?

	n	%
Required	3	42.9
Elective	4	57.1
Neither	0	0.0
Total	7	100

5. What topics or skills would be important to learn in a forensic accounting course based on your work in the field?

	n	%
Solving Puzzles	3	42.9
Data Analytics	3	42.9
What Forensic Accounting is and Services Offered	1	14.3
Professional Skepticism	2	28.6
Report Writing	4	57.1
Legal Processes	1	14.3
Fraud Schemes	1	14.3
Economic Damages	1	14.3
Presentation Skills	2	28.6
Interviewing Techniques	2	28.6
Internal Controls	1	14.3
Knowledge of Different Systems Used	1	14.3

6. Are the skills listed above different from the skills learned in other accounting courses?

	n	%
Yes	5	71.4
No	0	0.0
Similar, but more of a forensic focus	2	28.6
Total	7	100

7. Have you ever testified or are you scheduled to testify in court as part of a case?

	n	%
Yes	6	85.7
No	1	14.3
Total	7	100

Appendix H: Sample Case Studies for Course

Case Study #1:

Note: Based on real case from Forensic Accounting Professional Surveys. Some information has been changed. The case is allowed to be disclosed as it was a public case.

You are working on a forensic accounting team for an accounting firm, and you just received a phone call from a law firm suspecting fraud. Use the following case information and draft a 2-3 memo discussing the steps you would take to uncover possible fraud.

An attorney who works for the law firm is suspecting of stealing money. As part of the attorney's job, she works with financial institutions and people who have defaulted on their loans through these institutions to come to a settlement. This way, the bank can recover some of the money it is owed. The attorney's typical process is to meet with both the bank and the borrower at the same time in order to come to an agreement on the amount that will be paid to the bank for the loan. It has been noted that the attorney has been settling without the two parties meeting. The attorney in question has a legal assistant that works very closely with her. Case files and documentation are retained by the law firm for all cases.

What steps would you take to uncover the alleged fraud? What would you be looking for when going through case files? Is there anyone you would like to interview in this case? Give your best educated guess on what may be happening in this situation assuming that the attorney is stealing money.

Conclusion of the case: The attorney was having the financial institution and the borrower sign settlements that had different amounts on them. For example, the borrower would settle for \$250,000 and the financial institution would settle for \$200,000, and the attorney would pocket the additional \$50,000 the borrower paid. The attorney is now in prison and assets are being taken to pay back the debt.

Case Study #2:

Note: This case is a public case study provided by professional survey.

A firm was engaged to perform forensic investigative services at the Education Achievement Authority of Michigan (EAA). The team identified a large-scale corruption kickback scheme within the district, which was initially hatched within the Detroit Public Schools (DPS) district. The firm performed a substantial analysis of data, physical invoices, social media, email activity, and, combined with extensive background research, noted select vendors were billing the EAA for supplies at rates far above market prices and/or for services which were never provided.

At the client's request, the firm presented the findings to the FBI who used the work to assist them in indicting and successfully prosecuting 13 DPS and EAA principals, 3 vendors, and the DPS superintendent. Total losses were approximately \$2.7 million. The investigation was actually portrayed in the show American Greed.

Case Study #3:

Note: This case is a public case study provided by professional survey and the case was researched at <https://www.detroitnews.com/story/news/local/michigan/2018/03/14/okemos-priest-mansion-embezzlement/32948537/>.

A Catholic Priest in the Lansing, MI area who earned \$42,000 per year was building an 8 bedroom, 12 bathroom mansion with granite countertops and indoor swimming pool after being accused of embezzling \$5,000,000 from the church. There were allegedly many tips that the priest was using church funds for personal expenses, but these tips were ignored. The priest passed away while awaiting trial.

This case study highlights embezzlement and warning signs that fraud may be occurring as well as a possible lack of internal control.

Case Study #4:

Obtained from: <https://www.mdd.com/case-studies/marital-dispute/>

The firm was retained to assist with a marital dispute. We were required to value the divorcing parties' assets at different stages over a seven-year period. These assets included properties, bank accounts, investment accounts, life insurance policies and private companies. The assets were held in different countries, so the client required the review of documents from two jurisdictions. We conducted a fund tracing exercise over a seven-year period to ascertain the source of funds flowing through the parties' bank accounts as well as the nature of the withdrawals.

This case study highlights the role of forensic accounting in marital disputes.