

**Sul Ross State University**  
**Department of Homeland Security and Criminal Justice**  
**CJ 5372 Forensic Accounting Online**  
**Fall 2025**

**Course Instructor:** Mary Jane Saucedo, PhD, CPA

**Office:** Remote

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### **Office Hours**

Monday 8:00 – 10:00 AM Online

Tuesday 8:00 – 10:00 AM Online

Wednesday 3:00 - 6:00 PM Office

Thursday 8:00 – 9:00 AM Office

Other Times by Appointment

### **Course Description**

Students will examine the essentials of forensic accounting utilizing case studies and complete an entire case investigation.

### **Required Course Materials**

FORENSIC ACCOUNTING and FRAUD EXAMINATION 3<sup>rd</sup> Edition by Kranacher and Riley, Wiley (2023).

ISBN (paperback) 9781394200924; e-book also available

### **Marketable Skills**

This course is designed also to help the students for building various marketable skills to use in their in careers Criminal Justice related professions. Specifically, in this course, the following marketable skills, which are some of the most important skills for such careers, will be emphasized during this course:

**MS 1-** Verbal and Written Communication Skills. Students will develop communication skills to include effective development, interpretation, and expression of ideas through written, oral, and visual communication.

**MS 2-** Critical Thinking and Observation. Students will develop critical thinking skills to include creative thinking, innovation, inquiry, analysis, evaluation, and synthesis of information.

**MS 3-** Multicultural Understanding.

**MS 4-** Accessing Resources with Crime Data and the most current updates of legal codes and procedures.

**MS 5-** Teamwork and Working Collaboratively

**MS 6-** Analyzing the Factors Contributing to Crime

## Department of Criminal Justice Student Learning Outcomes (SLO)

**SLO 1** Students will evaluate cases and review the implications of financial statements fraud.

**SLO 2** Students will complete a fraud examination.

**SLO 3** Students will apply different approaches to ethical problem solving.

**SLO 4** Students will be able to apply the five-step approach to compliance, fraud prevention, deterrence, and detection.

## Course Grading

Introductory Discussion	5%
Exams	20%
Brief Cases & Fraud Casebook	45%
Major Case Investigation	25%
Discussion on Possible Work in Forensic Accounting	5%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
F	69% and below

## Introductory Discussion

Please introduce yourself to the class. Please share with us your education, experience, and future aspirations, list of places you've traveled to or wish to travel to, hobbies, fun things about yourself, etc.

## Exams

There will be a mid-term and a final exam. The mid-term will cover chapters 1 – 8 and the final exam chapters 9 – 16. **If a student misses an exam, it must be made up within one week of the exam date.**

## Brief Cases and Fraud Casebook

Each week, students are assigned brief cases and/or fraud casebook assignments. **Homework will not be accepted late.** Please read the syllabus and follow the timeline on assignments.

### **Major Case Investigation (MCI)**

Real Estate Brokerage, Inc. is a major case investigation. Readers will complete one major case investigation (MCI) throughout this text; at the end of each chapter, relevant case evidence will be found in the Student Companion Site for the textbook: FORENSIC ACCOUNTING AND FRAUD EXAMINATION, 3<sup>rd</sup> Edition, Website Address:  
**<https://bcs.wiley.com/he-bcs/Books?action=index&bcsId=12568&itemId=1394200900>**.

Across the chapters of this text, assuming that one completes each chapter's assignment, the reader will complete the entire case investigation. Alternatively stated, a major case investigation and its relevant evidence has been broken into pieces and each piece or several pieces are examined at the end of each chapter; by the end of the text, the investigation will have been completed and a report written.

The purpose of the major case investigation is to provide the reader with experience in performing basic investigative tasks and analysis. The project will involve analyzing real-world, but simulated, case information, including business records to determine if fraud or a financial crime has occurred, and if so, who did it, what was done, how, when (during what date/time period), and where (e.g., what locations or organizations were involved). Students follow investigative processes used in real cases by conducting analytical reviews, soliciting information from clients, and reporting suspicious activity for a fictitious client company.

Students will submit the MCI assignment every week for a grade, the total assignment is worth 35% of the class grade. **No late submissions are permitted.**

### **Discussion on Possibilities of Work in Forensic Accounting**

Please post your initial comment by Wednesday and respond to two peers on what possibilities exist in your current/future work in forensic accounting.

### **ADA Statement**

SRSU Accessibility Services. Sul Ross State University (SRSU) is committed to equal access in compliance with the Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the student's responsibility to initiate a request each semester for each class. Students seeking accessibility/accommodations services must contact Mrs. Mary Schwartze Grisham, LPC, SRSU's Accessibility Services Director or Ronnie Harris, LPC, Counselor, at 432-837-8203 or email [mschwartz@sulross.edu](mailto:mschwartz@sulross.edu) or [ronnie.harris@sulross.edu](mailto:ronnie.harris@sulross.edu). Our office is located on the first floor of Ferguson Hall, room 112, and our mailing address is P.O. Box C122, Sul Ross State University, Alpine, Texas, 79832.

### **Student Responsibilities**

All full-time and part-time students are responsible for familiarizing themselves with the [Student Handbook](#) and the [Undergraduate & Graduate Catalog](#) and for abiding by the [University rules and regulations](#). Additionally, students are responsible for checking their Sul Ross email as an official form of communication from the university. Every student is expected to obey all federal, state and local laws and is expected to familiarize him/herself with the requirements of such laws.

## **SRSU Distance Education Statement**

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should correspond using Sul Ross email accounts and submit online assignments through Blackboard, which requires secure login. Students enrolled in distance education courses at Sul Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website. Directions for filing a student complaint are located in the student handbook.

## **Counseling**

Sul Ross has partnered with TimelyCare where all SR students will have access to nine free counseling sessions. You can learn more about this 24/7/365 support by visiting [Timelycare/SRSU](#). The SR Counseling and Accessibility Services office will continue to offer in-person counseling in Ferguson Hall room 112 (Alpine campus), and telehealth Zoom sessions for remote students and RGC students.

## **Libraries**

The Bryan Wildenthal Memorial Library and Archives of the Big Bend in Alpine offer FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, [library.sulross.edu/](http://library.sulross.edu/). Off-campus access requires logging in with your LoboID and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email ([srsulibrary@sulross.edu](mailto:srsulibrary@sulross.edu)), or by phone (432-837-8123).

No matter where you are based, public libraries and many academic and special libraries welcome the general public into their spaces for study. SRSU TexShare Cardholders can access additional services and resources at various libraries across Texas. Learn more about the TexShare program by visiting [library.sulross.edu/find-and-borrow/texshare/](http://library.sulross.edu/find-and-borrow/texshare/) or ask a librarian by emailing [srsulibrary@sulross.edu](mailto:srsulibrary@sulross.edu).

Mike Fernandez, SRSU Librarian, is based in Eagle Pass (Building D-129) to offer specialized library services to students, faculty, and staff. Utilize free services such as InterLibrary Loan (ILL), ScanIt, and Direct Mail to get materials delivered to you at home or via email.

## **Academic Integrity**

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. Students should submit work that is their own and avoid the temptation to engage in behaviors that violate academic integrity, such as turning in work as original that was used in whole or part for another course and/or professor; turning in another person's work as one's own; copying from professional works or internet sites without citation; collaborating on a course assignment, examination, or quiz when collaboration is forbidden. Students should also avoid using open AI sources ***unless permission is expressly given*** for an assignment or course. Violations of academic integrity can result in failing assignments, failing a class, and/or more serious university consequences. These behaviors also erode the value of college degrees and higher education overall.

## **Classroom Climate of Respect**

Importantly, this class will foster free expression, critical investigation, and the open discussion of ideas. This means that all of us must help create and sustain an atmosphere of tolerance, civility, and respect for the viewpoints of others. Similarly, we must all learn how to probe, oppose and disagree without resorting to tactics of intimidation, harassment, or personal attack. No one is entitled to harass, belittle, or discriminate against another on the basis of race, religion, ethnicity, age, gender, national origin, or sexual preference. Still, we will not be silenced by the difficulty of fruitfully discussing politically sensitive issues.

## **Supportive Statement**

I aim to create a learning environment for my students that supports various perspectives and experiences. I understand that the recent pandemic, economic disparity, and health concerns, or even unexpected life events may impact the conditions necessary for you to succeed. My commitment is to be there for you and help you meet the learning objectives of this course. I do this to demonstrate my commitment to you and to the mission of Sul Ross State University to create a supportive environment and care for the whole student as part of the Sul Ross Familia. If you feel like your performance in the class is being impacted by your experiences outside of class, please don't hesitate to come and talk with me. I want to be a resource for you.

## **Tutoring Center**

[The Lobo Den Tutoring Center](#) offers FREE tutoring support to help you excel in your courses. Whether you need assistance in Writing, Math, Science, or other subjects, we're here to help!

Important Information:

- Drop-in and Scheduled Appointments: Flexible options to fit your needs.
- Hours of Operation: Monday–Friday, 8:00 AM – 5:00 PM.
- Workshops: Attend our regularly hosted academic workshops on STEM topics and professional development, often in collaboration with specialized faculty.
- Location: BWML Room 128.
- Contact Us: For more information or to book an appointment, email [tutoring@sulross.edu](mailto:tutoring@sulross.edu) or call (432) 837-8726.

Looking for additional support?

- Tutor.com offers FREE 24/7 online tutoring in over 200 subjects, including specialized support for ESL and ELL learners with native Spanish-speaking tutors.
- Access Tutor.com via Blackboard: Log in to your Blackboard account to get started anytime, anywhere.

Take advantage of these valuable resources to boost your confidence and performance in your classes. We look forward to helping you succeed!

## Course Assignments:

### CJ 5372 Forensic Accounting Course Assignments & Schedule

Fall 2025

DATE	CHAPTER		BRIEF CASES	Major Case Investigation  (MCI)*
<b>Week 1</b>				
8/25/25	1	Core Foundation	1	Chapter 1
	2	Who Commits Fraud and Why	2	Chapter 2
		Discussion Board –Introduction		
		<b>Assignments Due 8/31/2025</b>		
<b>Week 2</b>				
9/1/25	3	Legal, Reg, and Prof Environment	2	Chapter 3
		<b>Assignments Due 9/7/2025</b>		
<b>Week 3</b>				
9/8/25	4	Cash Receipts Schemes	1	Chapter 4
		<b>Assignments Due 9/14/2025</b>		
<b>Week 4</b>				
9/15/25	5	Cash Disbursements Schemes	2	Chapter 5
		<b>Assignments Due 9/21/2025</b>		
<b>Week 5</b>				
9/22/25	6	Corruption and the Human Factor	1	Chapter 6
		<b>Assignments Due 9/28/2025</b>		
<b>Week 6</b>				
9/29/25	7	Financial Statement Fraud	1 - 6	Chapter 7
		<b>Assignments Due 10/5/2025</b>		
<b>Week 7</b>				
10/6/25	8	Fraud Detection	1	Chapter 8
		<b>Mid-Term Exam Chapters 1 - 8</b>		
		<b>Assignments &amp; Exam Due</b>		
		<b>10/12/2025</b>		
<b>Week 8</b>				
	9	Evidence-Based Fraud Examinations	1, 2	Chapter 9

10/13/2  
5

**Assignments Due 10/19/2025**

**Week 9**

10/20/2  
5

10

Effective Interviewing and  
Interrogation

1, 2

Chapter 10

**Assignments Due 10/26/2025**

**Week  
10**

10/27/2  
5

11

Information Technology for Fraud  
Exam

1 - 6

Chapter 11

**Assignments Due 11/2/2025**

**Week  
11**

11/3/25

12

Complex Frauds and Financial Crimes

2

Chapter 12

**Assignments Due 11/9/2025**

**Week  
12**

11/10/2  
5

13

Cybercrime: Fraud in a Digital World

4

Chapter 13

**Assignments Due 11/16/2025**

**Week  
13**

11/17/2  
5

14

Antifraud and Compliance Efforts

2

Chapter 14

**Assignments Due 11/23/2025**

**Week  
14**

11/24/2  
5

15

Consulting, Lit Support, & Expert  
Witness

1

Chapter 15

**Assignments Due 12/3/2025**

**Week  
15**

12/1/25

16

Remediation and Litigation Advisory  
Serv

Fraud  
Casebook

Chapter 16

**Assignments Due 12/3/2025**

**Week  
16**

12/8/25

**Final Exam**

**Final Exam Due 12/8/2025**

**Chapters 9 -  
16**

**\*MCI Student Companion Site**

**<https://bcs.wiley.com/he-bcs/Books?action=index&bcsId=12568&itemId=1394200900>**