Course Syllabus

ACCR 5321 - Forensic Accounting Strategy

Spring II 2026

Class: ACCR 5321
Class Time: Asynchronous
Instructor: MJ Sauceda, PhD, CPA
Office: A113

Credits: 3
Location: Online Asynchronous
E-mail: maryjane.sauceda@sulross.edu
Office Hours: MT 3 - 6 PM
ThF 8 – 11 AM

Phone: 830-279-3034
Cell: 956-245-0912

Required Materials:

Textbook: *Forensic Accounting and Fraud Examination,* 2nd Edition
William S. Hopwood, George R. Young, and Jay J. Leiner
McGraw-Hill Education (McGraw-Hill) ISBN**-13:** 9780078136665

Course Description:

This course provides an in-depth exploration of forensic accounting techniques used to detect, investigate, and prevent financial fraud. Students will learn to apply investigative accounting methods, analyze financial data, and develop strategies to uncover irregularities and ensure compliance. Emphasis is placed on legal frameworks, ethical standards, and strategic decision-making in complex financial environments.

Course Learning Outcomes: Upon successful completion of the course, students will:

1. Explain the foundational concepts of forensic accounting and fraud examination**,** including legal frameworks, professional roles, and the interaction of accounting information systems and auditing environments within the fraud investigation process.
2. Assess fraud risks and design effective prevention and detection strategies by applying principles of fraud risk management, internal controls, behavioral indicators, and analytical methods used to uncover occupational and organizational fraud.
3. Conduct fraud investigations using established forensic methodologies, including engagement planning, evidence collection, forensic documentation, interviewing and interrogation techniques.

Learning Outcomes: Upon successful completion of the MBA, students will:

1. The ability to collect, evaluate, and analyze data to make informed business decisions.

2. Demonstrate business leadership skills through the development of innovative solutions to complex problems that satisfy the needs of the multiple stakeholders of

the organization.

3. The ability to design sustainable business models that ensure long-term competitive advantage in the ever-changing global economy.

4. The ability to recognize major digital trends impacting business and adapt their organization to leverage these trends into a competitive advantage.

Marketable Skills:

Upon successful completion of the MBA students will have the following markable skills:

1. The ability to use software to analyze and report data.

2. The ability to work with others to solve problems.

3. The ability to communicate effectively.

4. The ability to use the latest digital technology.

Academic Integrity: Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. A scholar is expected to be punctual, prepared, and focused; meaningful and pertinent participation is appreciated. Examples of academic dishonesty include but are not limited to: 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: 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 others' viewpoints. 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 other students.

Counseling: Sul Ross has partnered with TimelyCare, which provides all SR students with 9 free counseling sessions. You can learn more about this 24/7/356 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 SRSU International students.

Libraries: The Bryan Wildenthal Memorial Library in Alpine offers 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/. Off-campus access requires logging in with your LobolD and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (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/ or ask a librarian by emailing 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) and ScanIt to get materials delivered to you at home or via email.

Americans with Disabilities Act (ADA): 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 Mary Schwartze, LPC-S, SRSU's Accessibility Services Coordinator at 432-837-8203 (please leave a message and we'll get back to you as soon as we can during working hours), or email mary.schwartze@sulross.edu. Our office is located on the first floor of Ferguson Hall (Suite 112), and our mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas, 79832.

Official Communication: All official communication by the University or me will be sent to your Sul Ross email account. As a result, you are required to activate your email account and check it regularly for personal communication. I encourage you to email me if you have questions or comments, BUT PLEASE include your full name and the course for which you have questions. Even if you submit your email through the Blackboard site, I cannot tell which course you are in nor what your real name is (i.e., egar123) unless you put it in the body of your email.

Technical Support: The Support Desk is where you can direct your more technical questions. For example, the Support Desk can help you if you are having issues submitting a document, getting videos to play, or using BlackBoard. The support desk is open 24 hours a day/7 days a week for your convenience. You can reach the support desk by calling 888.837.8888 or by email blackboardsupport@sulross.edu. You may also reach the Support desk from the Technology Support tab within Blackboard by clicking the Support Desk graphic on the course homepage or calling 936.294.2780.

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

Assignments

<u>Late Work:</u> Is NOT accepted.

Course Requirements and Grading

Requirement	Points Possible	Grading Scale
Weekly Discussion Posts – Due Weekly	350 points	
Cases – Due Weekly	450 points	
Final Exam	200 points	

Your grade will be based on the following scale:

A = 90 to 100%
B = 80 to 89 %
C = 70 to 79%
D = 60 to 69%
F = 59%

Possible Points **1000 points**

Course Assignments

Weekly Discussion Board:

1. Faculty will post a weekly discussion board that will be available at 12:01 AM on Tuesday and have a due date of the following Monday at 11:59 PM.
2. Students will be required to respond to the question itself by Friday and reply to two other students by Sunday night.
3. The question will be designed to facilitate discussion by requiring students to offer their analysis, evaluation, or design based on the course's weekly topic. (Blooms Levels 5-6).
4. The Instructor will be active in the Discussion Board by responding to at least half of the student posts each week

Discussion Board Rubric: (50 points)

Rubric 1: The student's main post addressed all parts of the discussion question and did so in full and in a substantial manner. (30 points).
Rubric 2: The Student's initial post was no later than Friday (5 points)
Rubric 3: The response was well-organized, clear, and free of grammatical and mechanical errors. (5 points).
Rubric 4: The student posts substantially to two other students. 5 points each (10 points)

Cases:

Seven cases are assigned and are found in CONNECT. The first case is worth 60 points and the other six cases are worth 65 points each, for a total of 450 points. Please see the schedule for the due dates.

Rubric for Cases: (60/65 points)

Rubric 1: Case was timely submitted. (10/15 points)
Rubric 2: Case states a clear and defendable position and recommendation. (15 points)
Rubic 3: Case provides thorough forensic analysis of possible causes. (20 points)
Rubric 4: Case follows APA standards, is well organized and has good formatting and structure. (15 points)

CASES WILL NOT BE ACCEPTED LATE.

Schedule for ACCR 5321 – 2nd Session, Spring 2026

Week 1 March 16 - 23	Chapters 1, 2, & 3 **Case 1 Due March 23, 2026**	
Week 2 March 25 - 30	Chapters 4, 5, & 6 **Case 2 Due March 30, 2026**	
Week 3 March 31 – April 6	Chapters 7 & 8 **Case 3 Due April 6, 2026**	
Week 4 April 7 - 13	Chapters 9 & 10 **Case 4 Due April 13, 2026**	
Week 5 April 14 – 20	Chapters 11 & 12 **Case 5 Due April 20, 2026**	
Week 6 April 21 - 27	Chapters 13 & 14 **Case 6 Due April 27, 2026**	
Week 7 April 28 - May 4	Chapters 15 & 16 **Case 7 Due May 4, 2026**	
Week 8 May 4 - 5	**Final Exam Due May 5, 2026** (Grades due May 7 at Noon for graduating students)	

- **ASSIGNMENTS SUBJECT TO CHANGE**