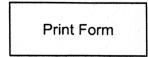
APPLICATION FOR NEW COURSE

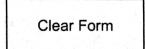
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Depa	rtment/Division	offering course Ac	ccountar	lcy						
Propo	osed designation	and Bulletin descrip	tion of this c	ourse						
a.		ber ACC 490				attache	Annual			
		E: If the title is long sible title (not exceed						ttached		
			•	-		-				
C.	Lecture/Discuss	ion hours per week	3		d.	Laboratory h	ours per we	eek <u>0</u>		
e.	Studio hours pe	r week	0		f.	Credits		3	eta instili i de e un a	
g.	Course descript	ion								
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h.	Prerequisites (if	any)								
-	Consent o	f instructor	r							
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i.	May be repeate	d to a maximum of	6 creal	LLS	y life an		ana ang karang sang sinja pana	(11 app	licable)
To be	e cross-listed as									
		Prefix and N	lumber		un al en en el en el	Signature, Cha	airman, cros	ss-listing dep	artmen	t
		Spring 2004				(semester a	nd year)			
Effec	ctive Date									
			L Eall		~		•			
	ctive Date] Fall	Sprin	g		• •	_		
Cour Will	rse to be offered the course be of	fered each year?] Fall	Sprin	g		•	Yes		1
Cour Will (Exp	rse to be offered the course be of plain if not annua	fered each year? lly)	-	-	-				Ø	ł
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Cour Will (Exp Cou ava Why	rse to be offered the course be of plain if not annua arse will ailablity y is this course no	fered each year? lly) <u>be offered l</u> of instructe ceded?	based or	-	-				2	1
Cour Will (Exp Cou ava Why	rse to be offered the course be of plain if not annua arse will ailablity	fered each year? lly) <u>be offered l</u> of instructe ceded?	based or	-	-				2	1
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APPLICATION FOR NEW COURSE

10.	What enrollment may be reasonably anticipated? 20 - 40		
11	Will this course serve students in the Department primarily?	🗹 Yes	🗌 No
	Will it be of service to a significant number of students outside the Department? If so, explain.	🖉 Yes	🗌 No
	This course may be of interest to other students in the	B&E colle	eqe and
	non-B&E students who seek elective courses on current bu	siness to	pics.
	Will the course serve as a University Studies Program course?	🗋 Yes	🗹 No
	If yes, under what Area?		
12.	Check the category most applicable to this course		
	traditional; offered in corresponding departments elsewhere;		
	relatively new, now being widely established		
	not yet to be found in many (or any) other universities		
13.	Is this course applicable to the requirements for at least one degree or certificate at the University of Kentucky?	🗹 Yes [🗌 No
14.	Is this course part of a proposed new program: If yes, which?	🗌 Yes 🎙	No No
15.	Will adding this course change the degree requirements in one or more programs?* If yes, explain the change(s) below	🗌 Yes [No
16.	Attach a list of the major teaching objectives of the proposed course and outline and/or reference list	st to be used.	
17.	If the course is a 100-200 level course, please submit evidence (e.g., correspondence) that the Combeen consulted.	munity College S	system has
18.	Within the Department, who should be contacted for further information about the proposed course	?	
	Name Thomas P. Howard Phone Extension	n <u>257 1435</u>	

*NOTE: Approval of this course will constitute approval of the program change unless other program modifications are proposed.





APPLICATION FOR NEW COURS	E
Signatures of Approval:	4-21-03 5-9-03
Department Chair Muhael Lean	5-9-03
Dean of the College	Date 5-2-07
	Date of Notice to the Faculty
*Undergraduate Council	10/7/2003
*Undergraduate Council	Date
*University Studies	Date
*Graduate Council	Date
*Academic Council for the Medical Center	Date
*Senate Council (Chair)	Date of Notice to University Senate
*If applicable, as provided by the Rules of the University Senate	

ACTION OTHER THAN APPROVAL

Rev 8/02

APPLICATION FOR NEW COURSE ACC 490

Title (longer): Special Topics in Accounting (subtitle required) Title (shorter): SPECIAL TOPICS IN ACCTG

Readings, projects, lecture, and/or discussion to illuminate current topics of special interest or concern in accounting. May be repeated to a maximum of six credits. May not be repeated under the same title. A particular topic may be offered at most three times under the ACC 490 number. Preq: Consent of instructor.

#8: This course will enable the accounting faculty to offer instruction of current topics of interest that change over time. Comparable courses in the College of Business and Economics (DIS 390, FIN 490, MGT 390, MKT 390) have been well received by students (i.e., there is student demand).

Course Prefix and Number:	ACC 490
Course Title:	Special Topics in Accounting
Course Subtitle:	May change each time the course is offered

Teaching objectives: The accounting profession is dynamic and evolves over time. ACC 490 will enable the School of Accountancy to better meet student needs by offering courses in accounting that go beyond or do not fit into existing courses. For example, recent corporate accounting scandals have resulted in an increased interest in auditing for fraud and forensic accounting. A course dealing with these issues was offered in the summer of 2002 under an independent study number and 23 students enrolled in the class. Another potential special topic is an integrative, case-based course. Finally, the course will enable the School to better take advantage of opportunities that periodically arise for unique courses, such as those associated with a visiting scholar.

UNIVERSITY OF KENTUCKY VON ALLMEN SCHOOL OF ACCOUNTANCY

Thomas P. Howard, Ph.D., CPA, CFE Office: 355 Gatton Bldg. Telephone: 257-1435 Office hours: Daily, 10:00 AM – 4:00 PM. Example 490 Fraud Examination

Howard@uky.edu

This syllabus has been prepared to fulfill two objectives: 1. To state course policies and procedures, and

2. To provide a schedule of course schedule

2. To provide a schedule of course coverage.

It is important that you read and understand this syllabus. We will go over it in some detail during our first meeting. If there are any questions regarding this syllabus, you should raise them during the first two class periods.

Course objective: The objective of this course is to examine various aspects of fraud, particularly as it pertains to the accounting function, financial reporting and auditing.

Required material: Michael C. Knapp, Contemporary Auditing, 4th edition, South-Western College Publishing.

Participation: The nature of the course makes it imperative that each member of the class be an active participant. Class participation will be considered when the course grade is assigned.

Grading: Your grade will be a function of the number of points you accumulate relative to the number of points accumulated by the other members of the class. Points may be obtained from the following sources:

Assignment 1*	15 points
Chapter 4 case	25 points
Chapter 5 case	25 points
Assignment 2*	20 points
Assignment 3*	15 points
Assignment 4	50 points
Assignment 5	50 points
Chapter 1 case	100 points
Assignment 6	100 points
Group participation**	<u>50 points</u>
Total possible	<u>450</u> points

*Assignments 1, 2, 3, and 6 are to be individually completed. All others are team assignments.

**Group members will be required to distribute a total of 50 points to the two members of the group other than themselves. If a person thinks that everyone contributed equally to group efforts, he or she would assign 25 points each to the other two members for a total of 50 points. If a person believes one group member contributed disproportionately, the points would be adjusted accordingly. For example, 30 and 20. Note: it is therefor possible for a group member to receive more (or fewer) than 50 points.

Fraud Examination ACC 395 Summer 2002

Day	Date	Topic	1	2	3	4	5	6	7
Tue	May 7	Course introduction							
Wed	8	What? Who?	Al	A1	Al	Al	Al	A1	A1
Thur	9	Ethics	4.1	4.2	4.3	4.4			
Fri	10	Ethics					4.5	4.6	4.7
Mon	13	Ethics	5.3	5.2	5.1	5.4			
Tue	14	Ethics				-	5.7	5.5	5.6
wed	- 1940 - 🔶 👼 C								
Thur		· · · · · · · · · · · · · · · · · · ·	A2	A2	A2	A2	A2	A2	A2
Fri	17								
Mon	20	Fraud	A3	A3	A3	A3	A3	A3	A3
Tue	21	Fraud							
Wed	22	Fraud	A4	A4	A4	A4	A4	A4	A4
	23	Fraud			1.0				
Fri		indicating contraction	A5	A5	A5	A5	A5	A5	
Mon	27	Holiday							0.00
Tue	28	Discuss A4 and A5							
Wed	29	Cook the books	1.2	1.4	1.12	1.4	1.2	1.2	1.4
	30	Fraud	1.8	1.3		1.5			
Fri	31	Fraud		1					
Mon	June 3	Fraud	A6	A6	A6	A6	A6	A6	A6
Tue	4	Fraud							

Selected assignments are to be completed individually; other assignments are to be completed in teams. Teams will be formed during the first class meeting. Assignments in bold are to be prepared in good form and will be graded. Members of the team assigned to the case will lead the discussion. All students are to have read the case and should be prepared to participate in a discussion of the issues raised. Assignments that are not in bold are to be prepared for discussion by the group assigned, but will not be submitted for grading. Note: On team assignments, all members of the team will receive the same grade.

The numbered assignments (1.1-1.12, 4.1-4.7, 5.1-5.7) are all from the Knapp book. Assignments from chapters 4 and 5 should take about two pages to complete; the assignments from chapter 1 are comprehensive and should take about five pages to complete. You should summarize the case situation (a paragraph) and answer all questions. Quality papers will include citations to support the answers, and, when appropriate, include a postscript describing subsequent events. Answers should be in good form and complete including full citation of any sources referenced.

A1 - A6 are due on the date shown and are described in the attached pages.

Assignment 1

Three schools, Kentucky, Tennessee, and Auburn, had a track meet and entered one person in each of the events. The number of events is unknown, and so is the scoring system—except that the winner of each event scores a certain number of points, second place scores fewer points, and third place scores still fewer points (but at least 1 point). Kentucky won the track meet with 22 points, and Tennessee and Auburn tied with nine points each. Tennessee won the high jump.

Assignment: Using analytical inference, answer this question: Who won the mile run? Write a one page paper *in good form* answering the question and showing the logical development of your answer. This is an individual assignment. You should not discuss it with other members of the class.

Assignment 2

Write a paper entitled "Are ethics absolute or situational?" A properly prepared paper will have appropriately cited references. Make sure you define terms that you use. For example, make sure the reader understands what you mean when use words such as "right," "wrong," "truth," and so forth.

Assignment 3

Find and list the internet address of organizations that contain information about fraud and fraud examination. For each address listed, briefly describe the information that is available. Possible sites include, but are not limited to:

American Institute of Certified Public Accountants (AICPA) Institute of Management Accountants (IMA) Institute of Internal Auditors (IIA) Association of Certified Fraud Examiners Public Accounting firms Federal government (www.usdoj.gov) Others (www.fraud.org)

Citations other than those listed will be required to receive maximum credit.

Assignment 4

You are to prepare and hand in the "Expert Witness" case. As an expert witness you are, of course, objective. Objective people can, however, disagree even when working with the same information. If you are a defense witness, your client will want any unreported income to be as low as reasonably possible. Conversely, if you are a prosecution witness, the highest possible reasonable income figure will be desired. You should prepare a range of income numbers that you would be willing to defend in court. You should also prepare overheads that will aid the jury in reaching a verdict. Your position and the supporting documentation will be given to the judge.

Assignment 5

You are to prepare and hand in the "Comptronix" case. Comptronix is an Alabama company and received a lot of press. You should include a discussion of information you can find that is not included in the case material provided. You are to answer the questions asked, however you are encouraged to do more than the minimum. A solid answer to the questions will require you to be creative (i.e., go beyond the usual).

Assignment 6

You are to complete the Dentistar case. Note: "Student Requirements for Task One" are included in the material provided. You are to complete "Student Requirement for Task Two."