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| **Module**  (Approximately 3-6 hours per module) | **TEXTBOOK: Principles of Fraud Examination** | **D2L Assignments & Red Flag Mania Activities** |
| **One** | Chapter 1 Introduction | Week 1  Link: [OpenStax Chapter 8 Reading Part 1 (8.1 -8.4)](https://openstax.org/books/principles-financial-accounting/pages/8-why-it-matters)  Link: [Hiscox Embezzlement Study](https://www.hiscox.com/documents/2017-Hiscox-Embezzlement-Study.pdf)  Link: [How to Spot a Liar TED Talk](https://www.ted.com/talks/pamela_meyer_how_to_spot_a_liar?language=en) |
| **Two** | Chapter 1 Introduction | Week 2  Link: [OpenStax Chapter 8 Reading Part 2 (8.5 - 8.7)](https://openstax.org/books/principles-financial-accounting/pages/8-why-it-matters)  Link: [Chapter 1 Fraud: An Introduction](http://160592857366.free.fr/joe/ebooks/Corporate%20Finance/Wiley%20A%20Guide%20to%20Forensic%20Accounting%20Investigation.pdf)  Link: [The Enron Fraud Explained](https://www.youtube.com/watch?v=r-9QB58LWfs)  Link: [Arthur Andersen Collapse](https://www.youtube.com/watch?v=WO1QA80y7ZE) |
| **Three** | Chapter 1 Introduction | Week 3  Link: [Chapter 3 Psychology of the Fraudster](http://160592857366.free.fr/joe/ebooks/Corporate%20Finance/Wiley%20A%20Guide%20to%20Forensic%20Accounting%20Investigation.pdf)  Link: [How People Rationalize Fraud TEDEd](https://ed.ted.com/lessons/how-people-rationalize-fraud-kelly-richmond-pope) |
| **Four** | Chapter 3 Cash Larceny | Week 4  Link: [Chapter 7 Comparison: Forensic Investigations & Financial Audits](http://160592857366.free.fr/joe/ebooks/Corporate%20Finance/Wiley%20A%20Guide%20to%20Forensic%20Accounting%20Investigation.pdf)  Link: [All the Queen's Horses](https://www.youtube.com/watch?v=dpr2A3S3CNk) |
| **Five** | Chapters 2 – 8:   * Skimming * Cash Larceny * Billing Schemes * Check Tampering * Payroll Schemes * Expense Reimbursement Schemes * Register Disbursement Schemes | Week 5  Link: [Chapter 8 Red Flags & Fraud Detection Techniques](http://160592857366.free.fr/joe/ebooks/Corporate%20Finance/Wiley%20A%20Guide%20to%20Forensic%20Accounting%20Investigation.pdf)  Link: [Money Laundering TEDEd](https://www.youtube.com/watch?v=257wV-AbKaE)  Link: [Financial Shenanigans](https://www.cfainstitute.org/en/research/multimedia/2010/financial-shenanigans-how-to-detect-accounting-gimmicks-and-fraud-in-financial-reports) |
| **Six** | Chapter 11 Accounting Principles and Fraud | Week 6  Link: [Chapter 4 Financial Reporting Fraud & the Capital Markets](http://160592857366.free.fr/joe/ebooks/Corporate%20Finance/Wiley%20A%20Guide%20to%20Forensic%20Accounting%20Investigation.pdf) |
| **Seven** | Chapter 12 Financial Statement Fraud Schemes | Week 7  Link: [Chapter 10 Financial Statement Fraud: Revenue & Receivables](http://160592857366.free.fr/joe/ebooks/Corporate%20Finance/Wiley%20A%20Guide%20to%20Forensic%20Accounting%20Investigation.pdf)  Link: [Waste Management F/S Fraud](https://www.youtube.com/watch?v=FhGiO-vcQ4g) |
| **Eight** | Chapter 9 Non-Cash Assets  Chapter 10 Corruption | Week 8  Link: [Chapter 11 Financial Statement Fraud: Other Schemes & Misappropriations](http://160592857366.free.fr/joe/ebooks/Corporate%20Finance/Wiley%20A%20Guide%20to%20Forensic%20Accounting%20Investigation.pdf)  Link: [Crazy Eddie](https://www.youtube.com/watch?v=Ws9PGROHZzg) |
| **Nine** | Chapter 17 Occupational Fraud & Abuse: The Big Picture | Week 9  Link: [Fraud & the Trusted Employee](https://www.fraud-magazine.com/article.aspx?id=4294976289)  Link: [Whistle Blowers Shape History TEDx DePaul University](https://www.ted.com/talks/kelly_richmond_pope_how_whistle_blowers_shape_history?language=en)  Link: [CitiMortgage Whistle Blower](https://nymag.com/vindicated/2016/11/sherry-hunt-took-on-one-of-the-worlds-biggest-banks-and-won.html) |
| **Ten** | Chapter 14 Fraud Risk Assessment | Week 10  Link: [Creative Embezzlement](https://www.fraud-magazine.com/article.aspx?id=4294991086)  **Red Flag Mania Preparation**:   * Ethics Model * Fraud Triangle * Detecting Fraud * When We Prey film |
| **Eleven** | Chapter 14 Fraud Risk Assessment | Week 11  Link: [Theranos & Elizabeth Holmes](https://www.marketwatch.com/story/the-investors-duped-by-the-theranos-fraud-never-asked-for-one-important-thing-2018-03-19)  Link: [Upset Theranos Patient](https://www.wsj.com/video/theranos-patient-upset-by-test-results/4C7B6A0A-02E6-4916-9A37-E97EB7772F7C.html) |
| **Twelve** | Chapter 14 Fraud Risk Assessment  Chapter 15 Conducting Investigations & Writing Reports | Week 12  Red Flag Mania: Ethics Dash |
| **Thirteen** | Chapter 15 Conducting Investigations & Writing Reports | Week 13  [The $80 Million Health Care Fraud](https://www.aarp.org/money/scams-fraud/info-2023/dolson-avenue-medical.html) |
| **Fourteen** | Chapter 16 Interviewing Witnesses | Week 14  Red Flag Mania: Fraud Scheme Hunt |
| **Fifteen** | Chapter 16 Interviewing Witnesses | Week 15  Fraud Scheme Hunt Final Exam  Course Reflection Assignment |