ACC 645: Forensic and Investigative Accounting (Spring 2015)

Professor: Cindy Durtschi, PhD  
Office: DPC 6038  
Phone: 312-362-8789  
Office Hours: T-W 10-11:30 (or by appointment) I am at DePaul every day (unless out of town on business), I can easily stay until 6pm if you are on campus for another class and want to stop by and visit prior to your other classes. You can also contact me quickly via email.

Course texts:


**Course Description:**
This course focuses on basic interpersonal and communication skills used to investigate accounting-based fraud. Skills include those that help identify a person who is committing fraud including: reading people discourse analysis, linguistic analysis and handwriting analysis. The course also teaches net worth analysis, writing an expert report and expert witness testimony. The course gives hands-on experience in a case-based setting.

**Course Objectives:**
1. Identifying the person who commits fraud through their personal characteristics:
2. Identifying the person who commits fraud through observation of lifestyle.
3. Writing and delivering an expert opinion.

**Class Schedule:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment Due</th>
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</table>
| Jan 5  | Reading People (Places and Faces)               | **Readings:** Snakes in Suits Chaps 1-3  
https://www.youtube.com/watch?v=P_6vDLq64gE |
| Day 1  |                                                |                                                                                |
| Jan 12 | Presentations Reading Faces Psychology of a fraudster | **Readings:** Snakes in Suits Chaps 4-6  
Be prepared to discuss the following video:  
https://www.youtube.com/watch?v=lmUXp_zE14E  
Due: Reading Faces Powerpoint:  
*Note should upload assignment by Monday Jan11th before midnight.* |
| Day 2  |                                                |                                                                                |
| Jan 19 | Handwriting Analysis                            | Bring to class a handwritten description of your last vacation. It should be on plain white paper—not lined. Please write an entire page.  
**Due: Reading a Room Assignment** |
<p>| Day 3  |                                                |                                                                                |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Topic</th>
<th>Readings</th>
<th>Due</th>
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</thead>
<tbody>
<tr>
<td>Jan 27</td>
<td></td>
<td>Net Worth Analysis</td>
<td>Net Worth Analysis packet, on line, <strong>Readings:</strong> Snakes in Suits Chaps 7-9</td>
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<tr>
<td>Feb 3</td>
<td>5</td>
<td>Discourse &amp; Linguistic Analysis</td>
<td><strong>Readings:</strong> Snakes in Suits Chapters 10-11</td>
<td><em>Net Worth Analysis Assignment</em></td>
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<tr>
<td>Feb 9</td>
<td>6</td>
<td>Debrief Net Worth Analysis Assignment Introduction of Arson Case</td>
<td><strong>Due:</strong> Discourse Analysis Assignment (Jodi Arias)</td>
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<tr>
<td>Feb 16</td>
<td>7</td>
<td>Debrief Discourse Analysis</td>
<td><strong>Readings:</strong> Arson article, Forensic Accounting Report, D2L</td>
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<tr>
<td>Feb 23</td>
<td>8</td>
<td>Testifying in Trial</td>
<td></td>
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<tr>
<td>Mar 1</td>
<td>9</td>
<td>Analyzing an expert report</td>
<td><strong>Due:</strong> Final Expert Report</td>
<td></td>
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<tr>
<td>Mar 8</td>
<td>10</td>
<td>Present Arson Case to Jury</td>
<td></td>
<td><em>Due, Mock Trial:</em> Arson Case to Jury</td>
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<td>Mar 15</td>
<td></td>
<td>Debrief Arson Case (who won &amp; why jury voted as they did)</td>
<td><strong>Exam 2 (includes Days 5-10)</strong></td>
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**Course Evaluation:**

1. Reading Faces Analysis (Individual grade)  **25 points**
2. Reading a room (individual grade)  **25 points**
3. Discourse Analysis (Individual grade)  **25 points**
   a. Jodi Arias
4. Net Worth Assignment (Individual grade)  **25 points**
5. Arson Case (group grade)  **70 points**
   a. Oral Case Presentation (35 points)*
   b. Written Forensic Report (35 points)
6. Exam I (Individual grade)  **75 points**
7. Exam 2 (Individual grade)  **75 points**
**Total**  **320 points**

**Grading:**

- 95-100%  A
- 90-94%  A-
- 85-89%  B+
- 80-84%  B
- 75-79%  B-
- 70-74%  C+
- 65-69%  C
Honor Code:
Students are expected to uphold the Academic Honor Code. The Academic Honor System is based on the premise that each student has the responsibility to 1) uphold the highest standards of academic integrity in the student’s own work, 2) to refuse to tolerate violations of academic integrity in the university community, and 3) to foster a high sense of integrity and social responsibility on the part of the university community.

Students with disabilities needing academic accommodation should 1) register with and provide documentation to the Office of Students with Disabilities, and 2) bring a letter to the instructor indicating the need for accommodation and what type. This should be done during the first week of class.
Description of assignments:

1. **Reading Faces Assignment**
   The assignment: You will choose a clip from the series, *Real World San Diego*. You will watch it, (it helps to keep the sound off) and read the faces of the participants. You are looking for one example each of the seven major facial expressions discussed by Ekman (Fear, Disgust, Happiness, Anger, Surprise, Contempt, and Sadness).
   **Deliverable**: Seven PowerPoint slides. Each slide will capture a different major facial expression (one slide for fear, one for disgust, and so on). Slides should not label the expression, and should not identify you as the compiler.
   a. Please put your slides in the following order:
      1. Anger
      2. Fear
      3. Disgust
      4. Happiness
      5. Surprise
      6. Contempt
      7. Sadness
   b. Upload Slides to D2L Dropbox **prior to Monday January 11th** *(to give me time to compile into one continuous presentation)*.

   B. I will show the slides during the next class period and your classmates will identify the expression to see if they agree with your analysis.

2. **Reading a Room Assignment**
   You will choose one office (preferably not your own) and analyze it.
   1. Level 1. See if you can place that person on a scale of the five personality traits (cite the evidence) upon which you base your evaluation (i.e., a very tidy room shows high on the trait of conscientiousness). Pictures would be nice if possible.
      a. Openness
      b. Conscientiousness
      c. Extraversion
      d. Agreeableness
      e. Neuroticism
   2. Level 2: What can you tell about their Personal concerns (roles, goals, skills, values)
   3. Level 3: What Identity claims can you see in their office? (self-directed and other-directed)
   4. A short paragraph describing predictions of behavior based on their office (i.e., would you trust them as your accountant, or child’s babysitter, or some other role you might think of… even plumber).

3. **Discourse analysis (Individual grade)**: You will be given links to the videos of the police interrogation of Jodi Arias, as well as the transcript of those interviews. Your assignment is to use discourse and linguistic analysis as well as behavioral analysis and facial analysis to provide examples of deception. Evidence can include quotes from the text or clips from the
video to support your claims. Note: It is possible he is being truthful sometimes, and hedge at other times. Remember to use L squared when watching and listening to the videos and reading the transcript. Also, if you feel that the police could have made better choices or perhaps missed some points they should have examined further, point those out as well.

**Deliverables:**
A written report detailing your analysis, with proper supporting evidence. There is no specified length required for your report, but your report will be compared to others within the class for completeness and how convincing you were in supporting your arguments. In other words, make your report as long as it needs to be to create a clear and convincing case.

4. **Net Worth Analysis: (Individual Grade)**
You will be given the financials for Jack and Hilda Gibson. There is a suspicion that they have been engaged in illegal activities.
Your deliverables and assignment specifics are given in the handout.

5. **Arson Case: (Team)**
You will be given the Examination Under Oath (EUO), the Fire Insurance Policy and other data for someone suspected of arson.

**Deliverables:**
1) Read materials given and request additional information. Forensic accountants assist lawyers in determining what additional financial records should be requested to complete preparations for a case.
2) Prepare an Expert Report
3) Switch your expert report with the opposition, and analyze their report
4) Present your case before a jury
Note: Complete instructions are in the case materials.