

**MBA PROGRAM  
EXECUTIVE SEMINAR SERIES**

**Mgmt 6199.02 SU '04  
FINANCIAL FRAUD  
JOHN RIVERA**

**Course Date:** Wednesday, June 9th  
**Course Location:** ACAD 117-ACADEMIC BLDG  
**Course Time:** 6:50 p.m. – 9:40 p.m.  
**Instructor:** John Rivera CFE  
**Office Phone:** 626-2767 291-1291  
**E-Mail:** johnnyr@admin.stedwards.edu  
**Office:** TBD  
**Office Hours:** By appointment – please call

**Course Description & Format.**

A business leader's knowledge of fraud, the financial impact to the organization and the methods of deterrence must be improved and enhanced. In the "Financial Fraud" course your presenter will provide information and discussion regarding this issue.

**About your Executive Guest**

The presenter is a Certified Fraud Examiner, with high tech industry finance and accounting experience. He is also a member of the Association of Certified Fraud Examiners which is a group of skilled professionals whose goal is to deter, prevent and detect fraud.

**Course Learning Goals:**

Learning Outcomes

Successful completion of this course will enable participants to

1. Understand the types and definitions of fraud
2. Develop an understanding of how and why fraud is committed
3. Realize the trends and financial impact on the organization
4. Recognize how fraud may be deterred
5. Review the fraud examination process

**Important Dates:**

<b><i>Wednesday, June 9, 2004:</i></b>	<b><i>Financial Fraud Presentation</i></b>
<b><i>Wednesday, June 23, 2004:</i></b>	<b><i>Research Paper Proposal Due (no late papers accepted)</i></b>
<b><i>Wednesday, August 4, 2004:</i></b>	<b><i>Final Research Paper Due (no late papers accepted)</i></b>

**Course Structure:**

Following this seminar, you will have two weeks to prepare a one-page proposal of your research paper. The topic you select must require you to do additional research in support of or taking exception to concepts covered during the seminar and should be a topic that is relevant to you professionally. Your research paper for one ESS course must differ substantially from your paper in another ESS course. One paper cannot be used for two ESS courses.

Your **proposal** must be received by the instructor **NO LATER THAN 5:00 p.m.** on **Wednesday, June 23, 2004** and is to be emailed to the instructor as a Word™ (.doc). You **MUST** receive a confirmation notice from the instructor for the proposal before you will know that your proposal has been received. If you wish to have initial feedback that can be incorporated into your proposal, the instructor must receive it prior to 5:00 pm on Friday, June 18, 2004. Example proposals are posted on Blackboard.

Your **final research paper** must be received by the instructor **NO LATER THAN 5:00 pm on Wednesday, August 4, 2004**. You will be permitted to submit a draft of your research paper for one general review and feedback by the instructor prior to the final submission deadline if received no later than Wednesday, July 28 at 5:00 pm.

The final research paper should contain 15-20 pages including references and follow the APA (5<sup>th</sup> ed.) style guide. APA Style manuals are available through the Bookstore. Helpful information regarding online citations is available in the St. Edward's University Library. APA information (sample and template) are also available on the GSM website.

**Classroom Etiquette:**

Divergent points of view will be presented during this seminar. Lively debate is anticipated and will be encouraged. Please allow your colleagues to present their position fully before presenting yours. Additionally, as a courtesy to the Executive Speaker and other students, cellular phones and pagers must be turned off prior to entering the classroom. There will be a five-point penalty assessed for each violation of the cell phone/pager policy.

**Special Circumstances:**

If you have a specific physical, psychiatric, or learning disability and require accommodations, please let me know early in the semester so that your learning needs may be appropriately met.

You will need to provide documentation of such to the Learning Assistance Center (LAC). Tutors trained in working with students with disabilities are available to help you with study techniques or mastery of course content.

**Academic Integrity:**

In addition to the codes of conduct outlined in the Graduate Student Handbook, plagiarism is unacceptable. If you do not understand the meaning of plagiarism, consult the SEU Library. Any student caught violating the plagiarism policy will receive zero points for the product turned in. Additionally, any student who plagiarizes or who collaborates with others on individual assignments will be subject to disciplinary action pursuant to the rules set forth in the Student Handbook. Further, written work may be submitted to the website [www.turnitin.com](http://www.turnitin.com) in pursuit of academic integrity. The following pledge must be affixed individual work submitted by each student.

**PLEDGE**

All written work accomplished on an individual basis must contain the following pledge written/typed, signed, and dated on the cover page:

***I have neither given nor received aid on this assignment [or paper, or project, or examination, etc.], nor am I aware of anyone else having done so. I recognize that violations of this pledge diminish the value of the SEU MBA and will result in sanctions as outlined in the Student Handbook.***

**Date** \_\_\_\_\_

**Signed** \_\_\_\_\_

**Printed name** \_\_\_\_\_

**Grades:**

Quality of participation (questions, comments, & discussion) During the June 9, 2004 Executive Seminar Series Workshop	10 POINTS
Research Paper Proposal	15 POINTS
Final Research Paper	<u>75 POINTS</u>
TOTAL POINTS	100 POINTS

A=90-100 POINTS  
 B=89-90 POINTS  
 C=79-80 POINTS  
 D=69-70 POINTS

In general, the performance criteria or expectations for each letter can be spelled out as follows:

**Grade Rubric**

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**Grade Requirements**

**A Exceptional or outstanding mastery**

Students achieving this level will have demonstrated the following:

- Accurate and sophisticated understanding of readings and issues with the ability to do more than repeat what the text says or what was said in class, such as the ability to infer additional important information from sources
- Critical stance toward opinions communicated in class or in the readings and the ability to express individual views articulately and defend them well
- Originality of thought in expressing the critical stance, in drawing out additional implications from the readings and class discussions, and in finding personal meaning in the readings and issues discussed
- Clear expressions of ideas with papers containing very few grammatical or stylistic weaknesses

**B Very Good Mastery**

Students achieving this level will have demonstrated the following:

- All the elements of "A work, but with fewer accomplishments
- Accurate understanding of reading and issues, with the ability to do more than repeat the text
- A critical stance, with some effort, but not always successful, to defend that stance
- Some attempt to find personal meaning, with at least hints of originality and creativity of thought
- Very clear expression of thoughts and ideas

**C Minimal Mastery (the minimum of what was expected)**

**Note:** C-Level work generally is considered unsatisfactory at the graduate level. Students who earn a C in a course are not required to repeat the course. However, students who earn three grades below B may be dismissed from the Program.

Students achieving this level will have demonstrated the following:

- A generally accurate grasp of the readings and issues, but with some inaccuracies; lack of sophisticated understanding, such as the ability to infer from sources
- Some attempt to take a critical stance, but with little effort or success in defending that stance.
- Some attempt to find personal meaning
- Sufficient clarity of expression to communicate ideas, but with stylistic or grammatical weaknesses which create some difficulties

**D Unsatisfactory (generally inadequate and less than expected)**

Students achieving this level will have demonstrated the following:

- Genuine efforts to understand, with some demonstrated understanding of readings and issues, but with serious deficiencies
- General lack in critical stance or in a defense of that stance
- Lack of understanding or an attempt to find personal meaning