|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Meeting** | **Topic** | **Description** | **Associated Reading / Viewing** | **DUE DATE** | **Planned Time** | **Start Time** | **End Time** |
| **Class 1** | **Thursday, January 16, 2020** |
|   | LE01 | Introduction to the Course  | This lecture will review the objectives of the course and also allow for introductions of the class members and the instructor. We will review:**Introduction to the Course:*** Course Content
* Course Meeting Times
* Required and Optional Texts
* Grades and Grading
* Making Presentations

·       | Gartner - Data Analytics Is a Must-Have Technology for Internal Auditors |   | 1:00 | 5:30:00 PM | 6:30:00 PM |
|   | LA01 |  Tools Installation  | Install ACL to PC – Register for ACL training classes that make up the Lab section of the course.  | ACL On-Line Documentation   |  | 1:30 | 6:30:00 PM | 8:00:00 PM |
| **Class 2** | **Thursday, January 23, 2020** |
|   | LE02 | Group Discussion  | This will be an instructor and group led discussion on the importance of analytics in auditing. Students should read and be prepared to discuss the Protiviti white paper provided.       | Protiviti – Analytics in Auditing Is a Game Changer |   | 1:00 | 5:30:00 PM | 6:30:00 PM |
|  | LA02 | Getting Started with ACL Analytics We will use the training program from the ACL training site. You will need to submit (upload) the results from the training to Canvas for credit. You will use Microsoft Word to document your results. | This lab covers the basics of navigating ACL, performing some simple analysis, importing an Excel file, and following a few best practices. It’s perfect for new and beginner users of ACL Analytics who want the ability to dig into their data and achieve their organization’s analysis objectives. Plus, when you pass the related CPE exam (with 70% or higher), you’ll earn  CPE credits.You will need to submit the results to Canvas to earn class credit. | [ACL Analytics Basics (CPE) (ACL 100 V1 CPE)](https://academy.acl.com/catalog/info/id%3A447?utm_source=ACL.com&utm_medium=acl-academy&utm_campaign=academy) |  |  1:30 | 6:30:00 PM |  8:00:00 PM |
| **Class 3** | **Thursday, January 30, 2020**  |
|   | LE03 | Introduction to Fraud: The Nature of Fraud | **Module 1 – Part 1**·        The Seriousness of fraud·        The definition of fraud·        The different types of fraud·        Fraud against organizations·        Fraud on behalf of organizations·        Criminal and civil fraud law·        Fraud fighting careers | Albrecht, Zimbelman Ch 1 – The Nature of FraudCoderre, Ch 01 |   | 1:30 | 5:30:00 PM | 7:00:00 PM |
|  | LA02 | Analytics Lab | This lab will be a continuation of Lab #2 | [ACL Analytics Basics (CPE) (ACL 100 V1 CPE)](https://academy.acl.com/catalog/info/id%3A447?utm_source=ACL.com&utm_medium=acl-academy&utm_campaign=academy) |  |  1:00 | 7:00:00 PM |  8:00:00 PM |
|  | **Quiz - 1** | **Canvas** | **Canvas** | **Canvas** |  |  |  |  |
| **Class 4** | **Thursday, February 6, 2020**  |
|  | LE04 | Introduction to Fraud Why People Commit Fraud?  | This lecture will review:**Module 1 – Part 1 (Wrap up)*** The Seriousness of fraud
* The definition of fraud
* The different types of fraud
* Fraud against organizations
* Fraud on behalf of organizations
* Criminal and civil fraud law
* Fraud fighting careers

**Module 2*** Who commits fraud
* Why people commit fraud
* The fraud triangle
* The fraud scale
* How pressure contributes to fraud
* Why opportunity is necessary - Why people rationalize fraud
* How people are recruited to commit fraud
 | Albrecht, Zimbelman Ch 2 - Why People Commit FraudACFE. (2018). REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE 2016 GLOBAL FRAUD STUDY. Retrieved from https://www.acfe.com/report-to-the-nations/2018/default.aspx  |   | 1:30 | 5:30:00 PM | 7:00:00 PM |
|  | LA03 | Filters, computed fields, & functions in ACL Analytics | Getting Started with ACL Analytics We will use the training program from the ACL training site.You will need to submit the results from the training to Canvas for credit. | Filters, computed fields, & functions in ACL Analytics (ACL 102) |  |  1:00 | 7:00:00 PM | 8:00:00 PM |
|  | **Quiz - 2** | **Canvas** | **Canvas** | **Canvas** |  |  |  |  |
| **Class 5** | **Thursday, February 13, 2020**  |
|  |  LA04 |   | **Analyze Frauds of Note**The class will break into teams of three. Analyze a well known fraud based on what we have learned about fraud to date. We will present our analysis in class on March 12, 2020. |  |  | :45 | 5:30:00 PM    | 6:15:00 PM    |
|  |  LE05 | Fighting Fraud  | This lecture will review topics relate to fighting fraud:**Module 1 – Part 3*** Different fraud defense methods
* Importance of fraud prevention
* Create a culture of honesty
* Hire right to reduce risks
* Assess and mitigate fraud
* Detect fraud early
* Approaches to fraud investigation
* Options for legal action (US perspective)
 | Albrecht, Zimbelman Ch 3 – Fighting Fraud Coderre Ch 2 – 3 |   | 1:00 | 6:15:00 PM  | 7:15:00 PM  |
|  | LA03 | Filters, computed fields, & functions in ACL Analytics | This lab will be a continuation of Lab #3 | Filters, computed fields, & functions in ACL Analytics (ACL 102) |  |  :45 | 7:15:00 PM | 8:00:00 PM |
|  | **Quiz – 3** | **Canvas** | **Canvas** | **Canvas** |  |  |  |  |
| **Class 6** | **Thursday, February 20, 2020**  |
|  | LE04 | **Preventing Fraud**  | **Module 2 - Preventing Fraud**We will review two major ways organizations can work to prevent fraud. These are culture change and reducing or eliminating the opportunities for fraud.This lecture will review:* Creating a culture of honesty, openness, and assistance.
* Eliminating opportunities for fraud
* Effective organizations and how they minimize fraud
* The importance of proactive fraud auditing
* The importance of a comprehensive approach to fraud detection and prevention
 | Albrecht, Zimbelman Ch 4 – Preventing Fraud Coderre Ch 4 - 5 |   | 1:00 |  5:30:00 PM  | 6:30:00 PM  |
|  |  LA05 |  Importing & Preparing Data | This lab teaches you the basics you’ll need to get started with reporting using ACL Analytics. It’s perfect for beginner users of ACL Analytics and new users of Results who want the ability to dig into and present their data through visualizations and automate remediation workflows.When you pass the related CPE exam (with 70% or higher), you'll earn a handy 3 CPE credits. | Importing & preparing data in ACL Analytics (CPE) (ACL 103 V1 CPE)  |   |  1:15 | 6:45:00 PM | 8:00:00 PM |
|  | **Quiz – 4** | **Canvas** | **Canvas** | **Canvas** |  |  |  |  |
| **Class 7** | **Thursday, February 27, 2020**  |
|  |  LE05 | Recognizing the Symptoms of Fraud  | **Module 3 - Fraud Detection - Recognizing the Symptoms of Fraud**This lecture will review topics related to recognizing fraud.* Understand how symptoms help in the detection of fraud.
* Identify and understand accounting symptoms of fraud.
* Describe internal controls that help deter and detect fraud.
* Identify and understand analytical symptoms of fraud.
* Explain how lifestyle changes help detect fraud.
* Discuss how behavioral symptoms help detect fraud.
* Recognize the importance of tips and complaints as fraud symptoms.
 | Albrecht, Zimbelman Ch 5 – Recognizing the Symptoms of Fraud[Hoffman, C. (2013). Detecting Accounting Anomalies Using Structured Information. In: Digital Financial Reporting (XBRLSITE.COM)](http://www.xbrlsite.com/2013/Samples/DetectingAccountingAnomalies.pdf).[Detecting Accounting Anomalies (Local Copy)](http://community.mis.temple.edu/mis5208sp18/files/2018/01/DetectingAccountingAnomalies.pdf)Coderre Ch 6 |   | 1:00 | 5:30:00 PM       | 6:30:00 PM       |
|  |  LA05 |  Importing & Preparing Data | This lab will be a continuation of Lab #3 | Importing & preparing data in ACL Analytics (CPE) (ACL 103 V1 CPE)  |   |  1:15 | 6:45:00 PM | 8:00:00 PM |
|  | **Quiz – 5** | **Canvas** | **Canvas** | **Canvas** |  |  |  |  |
|   | **MID TERM EXAM AVAILABLE** | **Canvas** | **This exam covers through A&Z Chapter 4 and all ACL labs completed to date. This exam may require you use ACL but record your answers in Canvas. The exam will be due on March 3, 2020 at 24:00 (Midnight).** | **Canvas** |  |  |  |  |
| SPBRK | **Thursday, March 5, 2020**  |
|   | **Spring Break No Class** |
| **Class 8** | **Thursday, March 12, 2020**  |
|  |   | **STUDENT PRESENTATIONS** | **In this period the teams will present their Lab 03 presentations. There should be about 5 teams. Each team will have 15-20 minutes to make their presentation.** |   |  | 2:00 |  5:30:00 PM | 7:30:00 PM |
|  | LE06 | Data Driven Fraud Detection  |  Module 3 - Fraud Detection - Data-Driven Fraud Detection | Albrecht, Zimbelman Ch 6 – Data Driven Fraud DetectionCoderre Ch 6 |   |  1:00 | 5:30:00 PM | 6:30:00 PM |
|  | **Quiz – 6** | **Canvas** | **Canvas** | **Canvas** |  |  |  |  |
| **Class 9** | **Thursday, March 19, 2020**  |
|  | LE06 | Data Driven Fraud Detection  |  Module 3 - Fraud Detection - Data-Driven Fraud Detection | Albrecht, Zimbelman Ch 6 – Data Driven Fraud DetectionCoderre Ch 6 |   |  1:00 | 5:30:00 PM | 6:30:00 PM |
|  | LA06 |   | This beginner-level course teaches you the basics needed to start utilizing ACL Analytics to increase your efficiency in analyzing data, assess and reconcile data from disparate systems, achieve analysis objectives. Plus, when you pass the related CPE exam (with 70% or higher), you'll earn a handy 3 CPE credits. | Analyzing data in ACL Analytics (CPE) (ACL 104 V1 CPE)  |   |  1:30 | 6:30:00 PM  | 8:00:00 PM  |
| **Class 10** | **Thursday, March 26, 2020**  |
|  |  LE07 | Investigating Theft Acts  |  **Module 4** - Fraud Examinations, Ch 7 – Investigating Thefts Acts | Albrecht, Zimbelman Ch 7 – Investigating Thefts Acts  |   |  1:00 | 5:30:00 PM | 6:30:00 PM |
|  | LA06 |   | This lab will be a continuation of Lab #6 | Analyzing data in ACL Analytics (CPE) (ACL 104 V1 CPE)  |   |  1:30 | 6:30:00 PM  | 8:00:00 PM  |
|  | **Quiz – 7** | **Canvas** | **Canvas** | **Canvas** |  |  |  |  |
| **Class 11** | **Thursday, April 2, 2020**  |
|  | LE08 |   |  **Module 4 -** Fraud Examinations, Ch 8 – Investigating Concealment | Albrecht, Zimbelman Ch 8 – Investigating Concealment |  | 1:30 | 5:30:00 PM | 7:00:00 PM |
|  |   | Data Visualization  | We will discuss and learn about the importance of data visualization through the art of storytelling with data. | Storytelling with data |   | 1:00 |  7:00:00 PM | 8:00:00 PM |
|  | **Quiz – 8** | **Canvas** | **Canvas** | **Canvas** |  |  |  |  |
| **Class 12** | **Thursday, April 9, 2020**  |
|  |   | Data Visualization  | We will discuss and learn about the importance of data visualization through the art of storytelling with data. | Storytelling with data |   | 2:30 |  5:30:00 PM | 8:00:00 PM |
| **Class 13** | **Thursday, April 16, 2020**  |
|  |   | Data Visualization  | We will discuss and learn about the importance of data visualization through the art of storytelling with data. | Storytelling with data |   | 2:30 |  5:30:00 PM | 8:00:00 PM |
| **Class 14** | **Thursday, April 23, 2020**  |
|  |  |   |  **Team Assignment:** Case Study Presentation & Wrap Up  |  |   |   |   |   |
| **Final** | **Thursday, April 30, 2020**  |
|  | **Exam 2** |   | The Second Exam will include topics from both the first and second half of the semester. This will be in class. The exam will be open book.  | **The Final Will Be on Canvas and will be released April 23, 2020 at 22:00. The exam MUST be complete May 3, 2020 at 17:00. NO LATE EXAMS CAN BE ACCEPTED.** |   |   |   |   |
| ***Temple University is committed to the inclusion of students with disabilities and provides accessible technology and instructional materials.*** |