

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner Posted _____ Catalog _____
	Department Accounting College Business		
Current Course Prefix and Number ACG 6376	Current Course Title Writing in Forensic Accounting		
<i>Syllabus must be attached for ANY changes to current course details. See Guidelines. Please consult and list departments that may be affected by the changes; attach documentation.</i>			
Change title to: Communication Strategies for Forensic Accountants Change prefix From: To: Change course number From: To: Change credits* From: To: Change grading From: To:	Change description to: Course provides strategies for communicating effectively as a forensic accountant: (1) writing in discipline-specific language and formats, (2) delivering credible presentations, and (3) adapting messages for various stakeholders. Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to: Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.		
Effective Date (TERM & YEAR) Summer 2018	Terminate course List final active term		
Faculty Contact/Email/Phone			
Approved by Department Chair _____ College Curriculum Chair _____ College Dean _____ UGPC Chair _____ UGC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____		Date _____ 10/9/18 9/26/18 10.8.18 _____ _____ _____ _____ _____	

Email this form and syllabus to UGPC@fau.edu one week before the UGPC meeting.

GRADUATE COLLEGE

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ACG 6376 – [section]
[CRN]
Communication Strategies for Forensic Accountants
2018
Virtual in Canvas

Instructor

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Forensic Accounting Practitioner

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Office Hours

Office Hours: Monday 12-2 p.m. and by appointment

Required Text and Materials

Hacker, D. & Somers, N. (2015.). *A writer's reference* (8th ed.) Boston: Bedford/St. Martins.
[Hacker]
May, C. B. & May, G. S. (2015). *Effective writing: A handbook for accountants* (10th ed.). Boston: Prentice Hall. [May]

Course Description

Course provides strategies for communicating effectively as a forensic accountant: (1) writing in discipline-specific language and formats, (2) delivering credible presentations, and (3) adapting messages for various stakeholders

Course Prerequisites, Credit Hours, and Class Time Commitments

Prerequisite: Admission to Master of Accounting program
3 credit hours

This course averages not less than six hours (two hours for each credit hour) of out-of-class assignments each week for the semester. Out-of-class assignments may include readings, research, homework assignments, research papers, interactive tutorials, study groups, or other activities appropriate for the course.

Course Delivery

This course is fully online, accessible only through FAU's learning management system—Canvas. You must log into Canvas with your FAU ID and Password to access the materials and assignments in this course. If you do not know your FAU ID or Password click the following link for help: <http://www.fau.edu/oit/accounts/index.php>

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The course is organized into weekly modules with dates provided for each unit. The course begins with a Welcome module that will familiarize you with the organization and navigation of the course. Each week you will open a new module to access the materials relevant to the week's topic. Your assignments for each week will be listed within the module.

Computer Requirements

- High-speed internet access
- Microsoft Word or equivalent

Communication

FAU requires all students use their assigned FAU email address. If you do not check it or if you forward your mail to another account, you may miss email messages sent through FAU: You will be held responsible for receiving messages sent to your FAU email address.

Course Learning Objectives

The weekly sessions aim to provide you with the following skills that will contribute to your success as a forensic accountant:

1. Write strategically effective and grammatically accurate reports and correspondence
2. Adapt messages for various audiences such as colleagues, clients, lawyers, and/or other pertinent outside parties
3. Transcribe evidence without ambiguity, bias, unnecessary language, or irrelevant detail
4. Apply facts logically in developing strategies or opinions
5. Prepare clear, accurate records that will stand up under the scrutiny encountered when acting as an expert witness
6. Deliver an effective oral presentation appropriate for its audience and purpose

Grading Scale

The total course points you can earn are 1000; the final grade will be calculated according to points shown on the following table (points will not be rounded up):

Grade	Points
A	920-1000
A-	900-919
B+	880-899
B	820-879
B-	800-819
C+	780-799
C	720-779
C-	700-719
D+	680-699
D	620-679

D-	600-619
F	Below 600

Course Evaluation Method

Writing assignments (2 assignments for 50 points each, 5 for 100 points each, and 1 for 200 points)	800
Presentation	100
<u>Threaded discussions (4 @ 25 points each)</u>	<u>100</u>
Total points	1000 points

The final grade is based on the above assignments, which should demonstrate your comprehension and application of course content and assigned readings as well as your own critical analysis and relevant experience.

Threaded discussions: Your participation in each week’s threaded discussion(s) will receive full credit if you (1) substantively address the issue under discussion and do not simply repeat the week’s readings or what other students have previously posted; (2) write clearly and accurately, showing attention not only to what is said but to how it is said; and (3) include an initial posting by Friday of the assigned week and at least one well-considered response to someone else’s posting at a date later than your initial posting.

Your contributions to the threaded discussions will be based on the quality and substance of your contribution. Both the quality and quantity of your postings may affect the substance of your contribution, and thus your grade. If you wait until the end of the assignment period to participate, you might find that you will have more difficulty contributing to the discussion in a substantive way. Do not expect to receive points merely for answering the question by repeating information that another has provided.

Threaded discussions will close at midnight (EST) on the due date for each week. If you do not post your comments to the discussions by the due dates, you will not receive credit for them.

Weekly assignments will be posted online on Saturday at 12 a.m. and will be due in eight days, Sunday, at 11:59 p.m. If you travel, you are still required to submit each week’s assignments; being out of town for either business or pleasure is *not an excuse* for not participating in class activities or for missing the week’s work.

No extra credit assignments are given in this class.

The following table provides benchmarks for how your assignments will be evaluated:

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BENCHMARKS

For written or oral presentation assignments based on a 50-, 100-, or 200-point scale.
Comments will be provided to support whatever rating you receive.

A: 45-50 / 50 90-100 / 100 180-200 / 200	Accomplished demonstration: meets all assignment objectives; provides an organizational structure strategically targeted to the communication's purpose; precisely targets the identified audience; expresses ideas clearly, concisely, precisely and appropriately; demonstrates near-perfect mechanics; meets deadlines for drafts (if any) and final submissions.
B: 40-44 / 50 80-89 / 100 160-179 / 200	Acceptable demonstration: meets all major assignment objectives; provides clear organization to achieve the purpose, targets the audience well enough to achieve the communication objective; generally expresses ideas clearly, concisely, precisely, and appropriately; demonstrates occasional mechanical deviations, but not significant enough to impede the communication and/or discredit the communicator; meets deadlines or agreed upon extensions for drafts (if any) and final submissions.
C: 35-39 / 50 70-79 / 100 140-159 / 200	Insufficient demonstration: falls short of meeting the major assignment objectives; presents either an unclear organizational structure or one that detracts from the communication's purpose; does not target the audience well enough to achieve the objective; expresses ideas using vague, excessive, or inappropriate words; demonstrates mechanical deviations significant enough to impede and/or discredit the communication; misses deadlines.
D: 30-34 / 50 60-69 / 100 120-139 / 200	Seriously flawed demonstration —does not meet the major or most of the minor objectives of the assignment; expresses ideas in unclear language or with major mechanical deviations; misses deadlines.
F: 0-29 / 50 0-59 / 100 0-119 / 200	Unacceptable demonstration —does not meet any of the assignment's objectives; demonstrates writing that ignores concepts taught in course or instructor's comments on previous papers; does not hand in the assignment; or includes plagiarized material in the assignment.

Course Outline

Specific assignments, topics covered, and due dates are tentative and may be adjusted as needed by the instructor in order to deliver this course in the most effective way.

[Module Opening Dates and Due Dates will be filled in before semester begins]

Opening Date	Topic	Written Assignments and/or Readings	Due Date
		Highlighted assignments are graded	
Module 1	Forensic Accountants as Communicators Correlation Between Correct Writing and Credibility Introduction to Scenario	Hacker: (S) Sentence Style (G) Grammatical Sentences (P) Punctuation (C3) Reviewing, Revising, & Editing Student Introductions (Discussion) 1 Discussion	
Module 2	The Writing Process Coherence of Thought Through Organization Scenario Update	Hacker: pp. 479-83 (Paraphrasing and Summarizing) and (S1) Parallelism Henning: "Brevity Isn't Enough – You Need to Write Tight" Wells: "Rules for the Written Record" Upload Your Summary of Wells' article	
Module 3	Clarity Through Word Choice, Format, and Document Design	Hacker: (W) Word Choice and (C6) Document Design Glassman: SEC Commissioner's remarks on plain language Orwell: "Politics and the English Language" Kimbel: Excerpt on clear writing movement from "Writing for Dollars, Writing to Please"	
Module 4	Engagement Letter & Research: Gathering Information Using Sources	Hacker: (APA2) pp.478-488 "Citing Sources & Plagiarism" and (APA4) pp. 489-521 "Documenting Sources" and (R1 & 2) pp. 357-375 "Thinking like a Researcher" and "Managing Information"	

	Avoiding Plagiarism Scenario Update	Reinstein & Bayou: “Helping Accountants Develop More Effective Engagement Letters” Upload Engagement Letter	
Module 5	Memo to File Scenario Update	Coenen: “Providing Forensic Accounting Services as a Small Firm” Hacker: (APA4) “Documenting Sources” Draft Memo to File and upload draft for peer review 1 Discussion	
Module 6	Peer Reviews	Complete Peer Reviews; Upload letter with all reviews Submit memo to Turnitin	
Module 7	Critical, Logical Thinking	Hacker: Logical Fallacies Upload Final Memo to File	
Module 8	Delivery of Difficult or Sensitive Information	Brown: “Finding the Best Ways to Break Bad News” Burger: “In Delivering Bad News to Clients, ask: What Would Winston Churchill Do?”	
Module 9	E-Communication and Social Media Scenario Update	Hacker: p. 68 “email messages” Email Update	
Module 10-11	The Forensic Accountant’s Expert Report Scenario Update	Crumbley, Heitger, & Smith: “Expert Reports” Wiesen: Expert Report Slides Hopwood, Leiner, & Young: “Expert Witnessing” Upload your Draft of Final Report for Peer Review Peer Reviews	

		Upload Final Report	
Modules 12-13	Writing's Role in Preparing Oral Presentations as a Forensic Accountant	Hacker: (A5) pp. 113-118, "Speaking Confidently" Knovio presentation of recommendation(s) from Final Report Upload draft Peer Reviews Final Knovio	
Module 14	Course Wrap-up	Final Discussion	

Additional Course Policies

Missing Exams

This course does not have exams, but all assignments must be completed. You cannot earn a passing grade for the course if any assignments are not submitted.

Late Assignments

Written assignments must be uploaded to Canvas as stipulated in the assignment instructions, by the designated due date for each week. If an assignment is posted late, its grade will be reduced by 5 points of the total available points for each 24-hour period following the due date.

Threaded discussions will close at midnight (EST) on the due date for each week. If you do not post your comments to the discussions by the due dates, you will not receive credit for them.

All assignments must be completed before grades are issued for this semester.

Attendance Policy

Since you are not required to physically attend this course, we do not grade attendance. We encourage you to log in at the beginning of each unit on Saturday and check in as often as necessary to keep up with the flow of activities.

Distance Learning

Distance learning requires a high degree of responsibility, dedication, and self-discipline on your part. You are responsible for

1. Reading assigned material,
2. Completing and submitting any assigned homework on a timely basis, and
3. Participating in threaded discussions.

Problems using Canvas, Accessing Videos, and other Technology Problems: The School of Accounting Executive Programs maintains an information technology help desk dedicated

exclusively to its executive students. The help desk is staffed by 4 full-time IT Professionals and is open 9:00 a.m. to 5:00 p.m. on weekdays and during limited hours on the weekends, according to the schedule published at <http://it.schoolofaccounting.com>.

Please report all technical issues directly to <http://helpdesk.schoolofaccounting.com>. Instructors do not provide technical support for Canvas, course video, or other IT services.

Typical IT problems served by <http://helpdesk.schoolofaccounting.com> include the following:

1. You can't login to Canvas
2. You are having problems within Canvas
3. You have problem viewing or hearing a class video

Anti-Plagiarism Software and Violations of Academic Integrity

Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. SafeAssign and Turnitin, plagiarism detection services, will be used along with other means for detecting plagiarism for any papers submitted to this course. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed below.

The following actions violate academic integrity:

1. Turning in someone else's work
2. Having someone else write or rewrite your work for you
3. Completing someone else's work for him or her
4. Citing secondary sources as primary sources
5. Copying passages or critical word/ phrases without using the necessary quotation marks
6. Paraphrasing ideas or borrowing the basic organization and structure from sources without providing proper documentation (Be sure paraphrasing is a restatement in your own words and form and is not just a slight alteration of the source material.)
7. Submitting the same paper to two different courses without prior approval from the instructor for the second course (includes assignments written for this course if you've taken it before)

You are responsible for ensuring that none of your academic work violates academic integrity. Such violations are serious offenses and may result in your receiving an "F" for the assignment and in the course and whatever other disciplinary action is allowed by the College and University (e.g., dismissal from the School of Accounting Executive Program).

Selected University and College Policies

School of Accounting Policies

Students are responsible for School of Accounting policies available at <http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>.

These policies are considered an integral part of this syllabus.

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, please see FAU Regulation 4.001 at: [FAU Regulation 4.001](#).

Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS)—in Boca Raton, SU 133 (561-297-3880); in Davie, LA 131 (954-236-1222); or in Jupiter, SR 110 (561-799-8585)—and follow all SAS procedures.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments. For further information, please see [Academic Policies and Regulations](#).

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in [Chapter 4 of the University Regulations](#).

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... *activities which interfere with the educational mission within classroom.*" Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions that do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged disruptive under the Student Code of Conduct.