



MOS3367A 571
Introduction to Fraud Examination
Fall 2026

Instructor: Shawna Porter, PhD
Email: shawna.porter@uwo.ca

Course Information

Mode of Instruction: In-Person

Calendar Description:

This course is designed to provide students with an exposure to fraud awareness, prevention and detection issues. This exploration of commercial crime and fraud topics in business will benefit students studying to become professionals in accounting, finance, human resources, management, and marketing.

Pre-requisite(s): Enrollment in 3rd or 4th year of the BMOS program.

Extra Information: 3 lecture hours.

Course Weight: 0.50

Breadth: Category A

Subject Code: MOS

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.



MOS3367A COURSE OUTLINE

Fall 2026

SECTION 570 & SECTION 571

INTRODUCTION TO FRAUD EXAMINATION

SCHOOL OF MANAGEMENT, ECONOMICS, & MATH

Professor: Dr. Shawna Porter

Office: LH204

Email: shawna.porter@uwo.ca

Office Hours: Tues/Wed 2:45- 3:45 by Appt

**** Please book a time in advance via email**

Brightspace: <https://westernu.brightspace.com> (Western login and password required.)

Mode of Instruction: In Person

NOTE: Please email only from your Western email account and not from outside email addresses or your mail may be put into junk mail.

Course Description: This course is designed to provide students with exposure to fraud awareness, prevention and detection issues. This exploration of commercial crime and fraud topics in business will benefit students studying to become professionals in accounting, finance, human resources, management, and marketing.

Prerequisite(s): Enrolment in 3rd or 4th year of BMOS.

Unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

Course Objectives

This course is designed to introduce students to the concept of organizational fraud. Topics include:

- Intro to forensic accounting and fraud
- The psychology of fraud
- Legal and regulatory considerations
- Cash Receipt Schemes and other asset misappropriations
- Cash Disbursement Schemes
- Corruption and the Human factor in fraud
- Financial statement fraud
- Fraud detection, examination, and the use of technology
- Interviews and Interrogation

Textbook

CUSTOM COURSEBOOK available at the Western Bookstore (USED COPIES ARE ACCEPTABLE)
Custom Title: Introduction to Fraud Examination MOS3367A at King's University College.

Print: 9781119665533 Price: \$66.25 E-Text: 9781119665557 Price: \$60

USED COPIES Based on the Kranacher Text (only those for Shawna Porter/Weingartner)

***Plus select readings and assignments on BRIGHTSPACE**

Course Evaluation

Description	Percentage of Course Grade
Midterm Test - <u>Friday November 6 2pm-5pm</u> (see schedule) *Note formal supporting documentation is required to miss this exam. Note: MAKEUP IS Friday Nov 13th during regular makeup exam time	35%
Group Teaching Research Assignment (groups are assigned – if you want to switch, please contact me by Sept. 17 th , 2026)	20%
Major Case Assignment (Individual) – due dates assigned by case	15%
Participation**	10%
Group Fraud Presentation – Research a real fraud case (Note: This is a group project but INDIVIDUAL REPORT).	10% Group Mark (Presentation) 10% Individual REPORT mark. Due the Sunday before class but will be accepted until the start of class when presenting without penalty

GROUP TEACHING RESEARCH ASSIGNMENT (20%)

In the assigned groups (see Brightspace for list), you will be responsible to research the assigned topic and you will teach this topic to the class in a 10 minute (max) presentation. You will also be required to create a handout (2 pages max, single spaced, excluding a reference page) to be posted on Brightspace to share with your class at least one day before you present. You must provide APA cited references and a reference list (this list does not make up part of the two page maximum). You MUST engage the class in your presentation.

NOTE: While you can start the research using ChatGPT or other AI, you will need to make sure you have relevant and correct references and that you understand the topic enough to teach it to the class. You must also include questions with the class to check for understanding as you present these topics.

MAJOR CASE ASSIGNMENT (15%)

Each student will be responsible to submit a full case analysis for one of the in-class cases. These will be randomly assigned to each student at the beginning of the term and will be due the Sunday before the assigned class, but will be accepted until the start of class during which the case is assigned without penalty.

- Students will submit an INDIVIDUAL report (see below) by midnight the Sunday before the class (but will be accepted without penalty until the start of class). See below for what is required in the report.

Please note that plagiarism (or copying work that is not your own without citing it) will be grounds for expulsion from the course and will be reported to the Deans office. Penalties could include expulsion from university.

The Individual Report requirements include:

- A title page that includes the student name, section, topic title, and student number
- A written response to all assignment and discussion questions that are at the end of the posted assignment on Brightspace.
- Must include a written summary of the case and your own critical analysis of the fraud.
- The total report pages should not exceed three (double spaced) pages excluding the title page and reference pages.
- Documents should use 12" Arial or Times New Roman font for written pages. Double spaced.
- Exhibit fonts (if exhibits are needed) should be no smaller than 10" font. Margins are to be 1" on each side.
- Hard copy must be delivered to me before class, and electronic copy must be submitted to Turn it In (through BRIGHTSPACE) by midnight the night before class (but will be accepted until class begins).

GROUP PRESENTATION (20% - NOTE: 10% IS GROUP AND 10% IS INDIVIDUAL)

GROUP PORTION: In groups of 4-6 students, you will choose a real, recent fraud (i.e. financial statement, A/P fraud or A/R fraud) and research a company in the news that experienced this type of fraud. Explain and analyze the characteristics of the fraud and determine which companies/industries are vulnerable to this type of fraud. Groups will be required to do a formal 10-15 minute presentation to the class (dress is business casual). You must hand in a hard copy of the PowerPoint anytime prior to class. **YOU ARE RESPONSIBLE TO CHOOSE YOUR GROUP MEMBERS AND PICK YOUR TOPIC (DUPLICATE TOPICS ARE NOT ALLOWED). THOSE WHO DO NOT FIND A GROUP WILL BE PLACED TOGETHER. (THIS IS ANOTHER REASON TO MAKE SURE YOU ARE ATTENDING CLASSES AS REQUIRED).** You must engage the class.

The presented analysis should include:

- 1) A description of the facts of the case.
- 2) Analysis using the fraud triangle and other tools from the course to assess the characteristics of the fraud. This should include risk factors or “red flags”, a description of the type of fraud committed.
- 3) Discussion of the types of companies/industries vulnerable to this type of fraud and a discussion of risk mitigation options for improvement/detection/prevention.

INDIVIDUAL: You are to provide a 2-3 page written summary of the case and your answers and analysis (Single-spaced, 12 pt font). This is to be submitted on BRIGHTSPACE to run through Turnitin anytime in the 3 days prior to your presentation, but I will accept until the beginning of class without penalty. You are also to deliver a hard copy (printed) to me at the beginning of class for marking purposes.

ALL SOURCES MUST BE CITED.

Teams may want to narrow their choices of actual fraud cases to two or three as no two teams may choose the same case. Each team must submit their choice of fraud case via email to Professor Porter by the due date on the assignment schedule in order to ensure there are no duplications. If more than one team chooses the same case, it will be assigned on a first come, first serve basis. Marking key and additional details will be provided in class.

PARTICIPATION (10%)

Regular participation and attendance is critical in this course. Participation can take many forms such as:

- answering the assignment questions/preparing for class/demonstrating preparedness in discussions
- participating in case discussions
- providing relevant background information based upon personal experiences
- relating current events linked to the material being discussed
- asking relevant questions or providing clarification of points and issues
- This may be adjusted based on medical accommodations as needed
- Attending and participating in presentations

Notes Regarding Participation

- It is expected that you will arrive on time and be ready to work when you arrive. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity. Quality is more important than quantity.
- Sitting in class is not participating.
- It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviour, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, have to leave early, or will be absent from class. You should be advised that frequent absences from class are not tolerated well by your instructor.
- The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.

COURSE POLICIES

OFFICE HOURS - APPOINTMENTS

If you wish to meet with me, approach me AFTER class or email to pre-book a time to meet during office hours. Please be on time, have an objective for the discussion and send me copies of what you want to discuss IN ADVANCE.

NOTE: Students are required to write the midterm and to complete all assignments in order to be eligible to pass this course. Self-reported opt out is not accepted for group assignments or presentations – see me early if you have conflicts and need to move to another group.

Policy for Quizzes and Examinations

- Once you have written a quiz or exam, your mark will not be changed except under formal appeal (see process below)
- Students must pass the midterm to be eligible for a passing grade. Students will not pass the course if they have only passed group work assignments. **Please note that academic consideration for the midterm requires submission of formal supporting documentation.**
- There will be absolutely no re-weighting of components within the course.
- If a student wishes to appeal a mark on a testing point, they must write out their concerns and hand in the appeal and the testing item to the professor.
- If you have a phone, electronics, or access to notes at any time during the exam you will receive a grade of zero and will fail the course and be subject to academic discipline.

General information about missed coursework

Students must familiarize themselves with the University Policy on Academic Consideration – Undergraduate Students in First Entry Programs posted on the Academic Calendar:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

This policy does not apply to requests for Academic Consideration submitted for attempted or completed work. The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult Accessible Education.

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage:

https://registrar.uwo.ca/academics/academic_considerations/

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline. All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request without supporting documentation in this course.

The following assessments are excluded from this, and therefore always require formal supporting documentation:

- Midterm 1 (Nov. 6, 2026, 2-5pm)
- Examinations scheduled during official examination periods (i.e. – final exams - defined by policy)

When a student mistakenly submits their one allowed Academic Consideration request without supporting documentation for the assessments listed above or those in the Coursework with

Assessment Flexibility section below, the request cannot be recalled and reapplied. This opportunity is forfeited.

Evaluation for Missed Assessments:

Midterm - Students that miss the Midterm will require documentation that is approved by academic counselling. With approval, the student will write a makeup exam the following Friday afternoon. If the student is unable to write the midterm, they will write the midterm during the next semester that the course is offered.

Group Teaching Research Project – if a student must miss class, they must provide a one page written summary with references to Dr. Porter within 10 days.

Individual Major Case assignment – if a student misses this assignment, the mark will be transferred to the next case. If it is the final case, the student will face a 10% penalty for each day it is late.

Group Presentation – if the student misses the presentation, the weight will be transferred to the student's individual report. If the group indicates and can demonstrate (emails etc) that a student made little/no effort in the initial work as a group, that student will receive a grade of zero for the group work. The onus is on the student to keep all work-related emails to demonstrate their effort.

EXAMS

There may be multiple choice, short answer and case type problems on the midterm exam. The midterm test on Friday Nov 6th from 2-5pm. There is no final exam. The midterm exam is **closed book. Dictionaries are NOT allowed into the examinations. Only non-programmable calculators will be allowed into the exams. Phones are not allowed on or near you during the exam. Writing an exam means that you will accept a zero and academic discipline if you violate this policy.**

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed in the professor's office in the week following return or after all makeup exams have been written.

Extra assignments to improve grades will *NOT* be allowed. **Grades will not be adjusted on the basis of "need"**. It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.

NOTE FOR ALL ASSIGNMENTS

- All sources must be cited.

Statement on Use of Electronic Devices

Use of Electronic Devices: You are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. For this course, only non-programmable calculators are permitted during the exams. No computers, laptops, mobile phones, bluetooth equipment or any other technology may be used.

Please note that other than a laptop for note taking, no other type of electronic device including cell phones, cameras, pagers, computers, ipods, or anything else not specified are allowed at any time in class or during exams. **You may not record or take pictures of any portion of any session with any kind of device without first gaining my permission.** Use of electronic devices such as the ones mentioned or not mentioned here during a test or exam will be considered an academic offence and dealt with as such.

Statement on Academic Offences

Please refer to the last page for the policy on academic offences. Please also note: You are reminded that plagiarism (representing another person's ideas, writings, etc., as one's own) is a serious academic offence; the penalty can be as severe as expulsion. I expect you to write reports exams, etc. in your own words. Whenever you take an idea or a passage from another author, you must acknowledge your debt by appropriately citing your source(s).

Scholastic Offences, Plagiarism and Collusion

Students must write their quizzes and exams themselves. Plagiarism or collusion is a major academic offence (see Scholastic Offense Policy in the Western Academic Calendar: https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf).

Note that all submitted work will go through a plagiarism and AI detection process in TurnItIn.

Collusion is collaboration with another person in the written work offered for credit unless the professor specifically approves such collaboration in advance. **Quizzes must be done individually.** For this reason, all quizzes will feature a unique method of giving all students different numbers in every quiz, which is called an Algorithmic Approach. **The questions (and answers) to every quiz will be different but the material that will be tested will be the same.** The purpose of the quizzes is to help you prepare for the examinations. If you share your answers with anyone else, I can guarantee, those answers WILL BE WRONG for the other person.

King's is committed to fostering a culture of professionalism, honesty, and academic integrity, and all members of our community—faculty, staff, and students—have a role to play in promoting an ethical learning environment. Furthermore, through the work they submit for academic evaluation, students develop important habits of critical thinking, independent inquiry, and creativity. Thus, it is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor.

Within this course, use of artificial intelligence (AI) tools [such as Chat GPT] is not permitted for written work submitted for evaluation.

Reasonable Grounds for Writing a Make-up Exam:

1. **Medical or Compassionate:** Students seeking academic accommodation for any missed tests, exams, participation components and/or assignments worth 10% or more of their final grade must apply to the academic counselling office of their home faculty and provide documentation. Academic accommodation cannot be granted by the instructor or department but please alert your instructor that you have followed this procedure. Please refer to the policy on accommodations and note that an SMC is required in cases of medical illness. Information about both are attached to the end of this course outline.
2. **Religious:** Refer to the following policy:
http://www.uwo.ca/univsec/handbook/appeals/accommodation_religious.pdf. The Calendar of Religious Accommodation for the academic year will be available on the Equity & Human Rights Services' website:
<http://www.uwo.ca/equity/accommodation/resources.htm>. This calendar shows religious holidays for which Equity and Human Rights Services has confirmed students of different faiths may require academic accommodation.
3. **Extra-curricular:** Travel arrangements, club or sport commitments, other than those cited below, are ***not*** valid reasons for allowing a student to write a make-up test, report or exam. Exceptions (Notify me *at least 2 weeks prior to a test*):
 - a. Students who participate on a recognized UWO varsity athletic team or club.
 - b. Students who compete in a sport at a level higher than Varsity.

Situations not outlined above will be assessed on a case-by-case basis.

Support Services: Please see the last page insert for details regarding supports available for emotional/mental health and for counselling and student development, including accessibility services (formerly Services for students with disabilities).

PRIVACY

In order to respect privacy laws and the privacy of individual students, student grades will be communicated ONLY via BRIGHTSPACE or the registrar, direct contact with your professor, or on a test/exam/report/essay paper. Your professor is not able to email your grade to any email address and the professor will only discuss individual grades with the student in question. Student grades are confidential. Please take this into consideration when sharing your grades or asking others to share their grades. Final grades are only released by the Registrar's office.

COURSE ASSIGNMENT SCHEDULES

Note: All assignment schedules will be posted on BRIGHTSPACE.

A FINAL NOTE:

If you are struggling, see me early - don't wait until the end of term then ask for a "gift" or to tell me what grade you need - it won't happen. Best of luck this year!

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2026-2027

1. Academic Accommodations, Consideration for Absences

Academic Accommodation (Accessibility)

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found [here](#) Academic Accommodation for Students with Disabilities. Information on Accessibility Services at King's can be found [here](#).

Academic Consideration for Student Absence

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at <https://registrar.uwo.ca/academics/pdfs/student-medical-certificate.pdf>

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

Absences from Final Examinations

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under Special Examinations).

Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

2. Support Services

Accessibility, Counselling and Student Development at King's University College:

<https://kings.uwo.ca/community/library/services/accessibility/>

Students experiencing emotional or mental health distress can access services at King's University College: <https://kings.uwo.ca/campus-life/student-supports/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

<https://www.uwo.ca/health/mental-health/index.html>

Academic Support Services at King's University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

GBSV Support:

King's (Western) is committed to reducing incidents of gender-based sexual violence (GBSV) and providing compassionate support to anyone who is going through or has gone through these traumatic events. If you are experiencing or have experienced GBSV (either recently or in the past), you will find information about support services for survivors, including emergency contacts at the following website:

Mental Health and Wellness at King's - King's University College

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western's Gender-Based Violence & Survivor Support Case Manager by email or by calling 519-661-3568.

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

3. Statement on Use of Electronic Devices

Use of Electronic Devices: Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

Use of Laptops, Tablets, and Smartphones in the Classroom: King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see https://kings.uwo.ca/sites/2025/assets/files/about/governance/policies/board/Board%20Policy%203_1%20Code%20of%20Student%20Responsibilities%20and%20Conduct.pdf

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_offences.pdf

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system; see <https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html>.

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

5. Copyright of Course Material

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

6. Use of Recordings

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

7. Policy on Attendance

Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course.