



DePaul University | School of Continuing and Professional Studies  
Undergraduate Program

CCH 220: FRAUD IN REAL WORLD ORGANIZATIONS  
(SPRING 2021)

INSTRUCTOR INFORMATION



- **Instructor:** Nitin Bhojraj, CPA, CFE
- **Email:** nbhojraj@depaul.edu
- **Office Hours:** by appointment
- **Phone:** (312) 498-1463
- **Preferred Contact:** via email first  
*You can expect a response within 24-48 hours.*

**Course Dates and Times:** While this class is **online and asynchronous**, we will have 3 **optional Zoom meetings** on 3/30/21, 4/13/21, and 4/27/21 from 6pm - 7pm. The links to the meetings are posted in the related module on D2L.

COURSE DESCRIPTION

The prevalence of financial fraud has both outright and hidden costs to society. In this 5-week course, students will learn about common fraud schemes in the workplace, how to recognize them, the proper actions to take in response, and the long-term effects of undiscovered fraudulent acts.

Students will achieve objectives by using online interactive scenarios designed to sharpen detective skills, reading articles focused on prevalent fraud schemes, and answering questions to learn how to outthink the most experienced criminals.

The course is geared to those with little or no accounting experience. While some accounting topics may be briefly discussed, it is not necessary to have work or classroom experience in accounting. However, in order to follow some discussion points, proficiency in basic mathematical reasoning is expected.

The course will be taught through weekly readings, online discussion, online interactive tools, and optional live lectures (Zoom recordings will be made available if you cannot make it.).

There are no prerequisites for this course.

Syllabus, CCH 220: Fraud in Real World Organizations

## LEARNING OUTCOMES AND, IF RELEVANT COMPETENCIES:

*AFTER COMPLETING THIS COURSE, YOU WILL BE ABLE TO:*

- Identify common fraud schemes;
- Isolate relevant ethical issues and implications;
- Recognize red flags related to common fraud schemes;
- Plan a course of action in response to discovering fraud;
- Setup cost-effective controls to prevent or catch fraud from occurring at your place of work; and
- Communicate the hidden costs of fraud.

## LEARNING STRATEGIES & RESOURCES

All reading materials will be available in D2L. There is no textbook for this course. Students will be required to obtain access to Red Flag Mania (<https://vimeo.com/333590920>), an interactive investigation experience in which you are tasked with solving a financial crime.

## LEARNING DELIVERABLES

**Discussions:** This course contains discussion forums related to the topics you are studying each week. Students are required to post an original discussion topic and reply to other student posts. In the first optional meeting, the instructor will cover how to maximize your grade on discussion posts.

**Written Assignments:** Each week, students are required to submit a written assignment related to the relevant topic. Grades will be based on how well students answered the question, quality of written work, and whether students incorporated both class material and well-researched external sources (relevant news articles, research articles, etc.). In the first optional meeting, the instructor will cover how to maximize your grade on written assignments.

**Red Flag Mania:** The course will build upon lessons learned from the Red Flag Mania online interactive experience. Students are required to finish certain sections by specific due dates, and will have discussions based on lessons learned. Details for sign-up are on D2L. There is no charge for accessing Red Flag Mania for this course during this specific quarter.

**Final Project:** The final project will combine multiple course lessons and objectives. It is a written assignment due the final week of the course.

For full credit, all work must be turned in by the due dates. No work will be accepted after April 27, 2021.

## ASSESSMENT OF STUDENT LEARNING

As stated in the previous section, grades will be based on how well students answered the question, quality of written work, and whether students incorporated both class material and well-researched external sources (relevant news articles, research articles, etc.). Student work is expected to be on complete and on-time. Late work will receive a ten percent penalty per day late. Any assignments not submitted will receive a grade of zero points. **If a student needs extra time to complete an assignment, the student must let the instructor know ahead of**

**time.** Note: I will gladly work with you if you have extenuating circumstances that hinder your ability to submit work on time.

## GRADING CRITERIA & SCALE

A = 230 to 250	A- = 225 to 229	B+ = 220 to 224
B = 206 to 219	B- = 200 to 205	C+ = 195 to 199
C = 181 to 194	C- = 175 to 180	D+ = 170 to 174
D = 150 to 169	F = 149 or below	

GRADING CATEGORY	POINTS
Weekly Discussions/Participation	50 (5 discussions x 10 points each)
Weekly Written Assignment	100 (5 assignments x 20 points each)
Red Flag Mania Completion	50 points
Final Written Project	50 points
Total	250

### PASS/FAIL GRADE POLICY

Students interested in taking a course on a Pass/Fail grade basis need to contact their academic advisor to request the option by the end of the second week of the course. SCPS students can email their requests to their advisors and include the course number, quarter, and student ID number. Non-SCPS students need to contact their home college for instructions on submitting these requests. Please review the P/F guidelines, course restrictions and GPA implications in the [University catalog](#) before making your request. A grade of Pass represents a D or better standard and therefore will not meet requirements that have a minimum standard of C- or better. For further clarification of the P/F option for SCPS students beyond the university guidelines, please refer to the [SCPS catalog](#).

### MINIMUM SCPS GRADE POLICY

SCPS degree programs with majors (BAPSBA, BAPSC, BAHA, BADA, BANM, and BALS) require a grade of C- or better in courses taken at DePaul or transfer work applied to course requirements in the Major and in the LL 261: Essay Writing course in the College Core. All other

course requirements in these programs can be completed with a grade of D or better. SCPS degree completion major programs (BAABS and BALS) require a C- or better in all courses taken at DePaul applied to those programs. SCPS competence-based programs (BAIFA, BAC, BAGB and BAECE) require a D or better in courses taken at DePaul or transfer work applied to competence requirements.

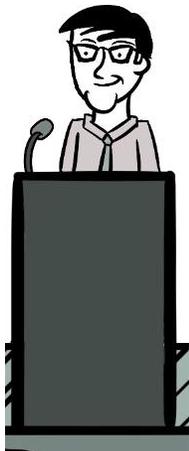
## INCOMPLETE (IN) GRADE

This process follows university [policy](#).

A student who encounters an unusual or unforeseeable circumstance that prevents her/him from completing the course requirements by the end of the term may request a time extension to complete the work.

- The student must formally initiate the request by submitting the [Contract for Issuance of Incomplete Grade form](#) (via email, word doc), no later than week 10 (or prior to the final week of a shorter-term course).
- The instructor has discretion to approve or not approve the student's request for an IN grade.
- The instructor has discretion to set the deadline for completion of the work, which may be earlier but no later than two quarters (not counting Summer term).
- The instructor may not enter an IN grade on behalf of a student without a completed and agreed upon contract.
- The student is alerted that IN grades are not considered by Financial Aid as evidence of satisfactory academic progress.

## INSTRUCTOR BIO



Nitin Bhojraj, CPA, CFE has taught accounting at the DePaul University School of Continuing Professional Studies since Spring 2020, the Loyola University Chicago Quinlan School of Business since 2013, and previously for the Becker CPA Review. His full-time gig is working as an auditor for the Department of Justice, Office of the Inspector General. He has also presented forensic accounting topics to professional organizations such as the Association of Certified Fraud Examiners, Institute of Internal Auditors, Association of Government Accountants, and the American Accounting Association. In his spare time, he enjoys illustrating cartoons (two of which made it into this syllabus) and playing the accordion.

## COURSE SCHEDULE

<b>Monday, March 29, 2021</b>	<b>Course Start Date</b>
Monday, March 29, 2021	Module 1 Starts
Tuesday, March 30, 2021	Optional Zoom Meeting, 6pm-7pm
Thursday, April 1, 2021	1.2 - Fraud Scheme Post
Saturday, April 3, 2021	1.2 - Fraud Scheme Reply to 2 Posts
Saturday, April 3, 2021	1.1 - ACFE Report to the Nations Assessment
Sunday, April 4, 2021	Module 1 Ends
Monday, April 5, 2021	Module 2 Starts
Wednesday, April 7, 2021	2.2 - Red Flag Mania: Ethics Dash Due
Thursday, April 8, 2021	2.3 - Victims of Fraud Post
Saturday, April 10, 2021	2.3 - Victims of Fraud Reply to 2 Posts
Sunday, April 11, 2021	2.1 - Ethics Interview Assessment
Sunday, April 11, 2021	Module 2 Ends
Monday, April 12, 2021	Module 3 Starts
Tuesday, April 13, 2021	Optional Zoom Meeting, 6pm-7pm
Thursday, April 15, 2021	3.1 - Small Business Fraud Post
Saturday, April 17, 2021	3.1 - Small Business Fraud Reply to 2 Posts
Sunday, April 18, 2021	3.2 - Other Organizations Assessment
Sunday, April 18, 2021	Module 3 Ends
Monday, April 19, 2021	Module 4 Starts
Friday, April 23, 2021	4.2 - Red Flag Mania: The Money Hunt Due
Friday, April 23, 2021	4.3 - Red Flag Mania Post
Sunday, April 25, 2021	4.1 - Behavioral Red Flags Assessment
Sunday, April 25, 2021	4.3 - Red Flag Mania Reply to 2 Posts
Sunday, April 25, 2021	Module 4 Ends
Monday, April 26, 2021	Module 5 Starts
Tuesday, April 27, 2021	Optional Zoom Meeting, 6pm-7pm
Thursday, April 29, 2021	5.2 - Internal Controls Post
Saturday, May 1, 2021	5.2 - Internal Controls Reply to 2 Posts
Sunday, May 2, 2021	5.1 - Internal Controls Assessment
Sunday, May 2, 2021	5.3 - Final Project
<b>Sunday, May 2, 2021</b>	<b>Module 5 Ends</b>

\*This schedule is subject to change based on course activity. If there are any changes, the instructor will update students via D2L and e-mail announcements.

## COURSE POLICIES

To complete the course, you must complete each of the assignments as described in the course and submit them to your instructor by the assigned deadline. In addition, you must participate in the course discussion forum by responding to all instructor requests and by interacting with fellow classmates as necessary. Points will be deducted for late work as described in the “Assessment of Student Learning” section.

*THIS COURSE INCLUDES AND ADHERES TO THE COLLEGE AND UNIVERSITY POLICIES DESCRIBED IN THE LINKS BELOW:*

[Academic Integrity Policy](#)

[Incomplete \(IN\) and Research \(R\) Grades Expiration Policy](#)

[Withdrawal/Drop Policy](#) and [Withdrawal Tuition](#)

[Accommodations Based on the Impact of a Disability](#)

\*\*\*Students are also invited to contact me privately to discuss your challenges and how I may assist in facilitating the accommodations you will use during this course. This is best done early in the term and our conversation will remain confidential.

[Protection of Human Research Participants](#)

OTHER RESOURCES FOR STUDENTS

[University Center for Writing-based Learning](#)

[Dean of Students Office](#)

## ADDITIONAL CONSIDERATIONS

Recording of Classroom Sessions Conducted via Videoconference tools:

- Synchronous teaching sessions can be recorded by the instructor for educational purposes. These recordings will be made available only to students presently enrolled in the course via password protected links. Links will be posted via the course webpages on D2L and viable for the present term only.
- Students are prohibited from sharing class recordings or disclosing the links to a class session to anyone outside of the course.
- Students have the right to protect their privacy during recordings by appearing in an audio-only mode; pseudonymous usernames can be used by students, if shared offline with the instructor.
- Instructors may retain portions of the recordings that contain their intellectual property consistent with University policy, with students’ identifying information removed.
- Online discussions are an important part of your course experience. To ensure a positive learning environment, please be polite, respectful and use common sense related to proper netiquette, as not all situations can be covered

## CHANGES TO SYLLABUS

This syllabus is subject to change as necessary. If a change occurs, it will be clearly communicated to students.