

Course Syllabus

INSTRUCTOR: Jean Wells, Esq., CPA Co-Instructors: Deloitte Professionals	COURSE: ACCT 385
EMAIL: jean.wells@howard.edu	SECTION: 01. CLASSROOM: 567
CLASS TIMES: T/TH 2:10-3:30 pm: Live, in person class lectures – Thursdays. Deloitte Professionals	CRN: 90036
OFFICE HOURS: T/TH 9-9:30; 11 am-12:30 pm; F 10-12 noon	TELEPHONE: 202.806.1564

BUSINESS CORE COURSE	COURSE REQUIRED FOR THE MAJOR(S) IN	COURSE REQUIRED FOR THE MINOR IN BUSINESS
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Accounting, Finance	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

COURSE MATERIALS

Required Readings:

Text: Kranacher, M., Riley, R., & Wells, J. (2011). *Forensic accounting and fraud examination*. Hoboken, NJ: John Wiley & Sons, Inc.. ISBN: 9780470437742

Handouts: As distributed

Zoom Link: <https://deloitte.zoom.us/j/98604917201?pwd=QUxFanJPYkZqZ255bFBxVnpYZUJHUT09>

Class Attendance Restricted to Registered Students

Only students whose names appear on the official course roster on BisonWeb are permitted to attend class meetings. Students who are not registered are not permitted to attend or participate in course activities, do not have access to Blackboard, cannot submit course assignments, and will not receive a grade for this course. It is the students' responsibility to ensure that they are properly registered by the published registration deadline. Requests to add students after the course registration deadline will not be considered.

LAST DAY TO WITHDRAW

The last day to withdraw from this class is Friday, November 11, 2022.

PREREQUISITE

This course is open to students who have successfully completed ACCT 201, ACCT 202, ACCT 310 with grades of C or higher. This course will require a thorough knowledge of the accounting topics covered in these courses. Students are expected to be well-versed on the fundamental financial accounting topics needed for this course. Students should review prerequisite materials on their own as needed.

COURSE DESCRIPTION

This course will cover the principles and methodology of forensic accounting, fraud detection and deterrence. It provides a solid foundation for building skills in forensic accounting techniques, including

gathering, interpreting, and documenting evidence. Topics covered include fraud detection, preventing, documenting, fraud investigation techniques to collect, analyze, and evaluate evidential matter and to interpret and communicate findings, and resolving financial irregularities in a manner that meets the standards required by applicable laws and/or regulations.

The course begins with an examination of the legal fundamentals of forensic accounting, as well as the investigative techniques used by accountants to conduct forensic examinations. Students will be able to examine the common schemes and techniques used to commit fraud, as well as understand the tools and techniques used by forensic accountants to analyze fraud. This foundational background is then used in the analysis of common forensic accounting applications.

Upon completion of this course the students will be able to understand both the pervasiveness and the causes of fraud and white-collar crime in our society, examine the types of fraud and fraud schemes that affect business enterprises, explore methods of fraud detection and prevention, and increase their ability to recognize potential fraudulent situations.

CORE COMPETENCIES EMPHASIZED

1. **Solid Foundation in Business:** Accounting is one of the necessary cornerstones of any business. In learning the technical aspects of accounting and the manner in which those can be manipulated, students will be exposed to many relevant real-world business situations.
2. **Analytical Expertise and Skills:** Students, in analyzing transactions, will need to be able to determine the appropriate accounting treatment, often discriminating between options which have subtle differences.
3. **Written and Oral Communications Skills:** The assignments will include written summaries of your readings as well as the results of your research where the quality of the writing will be tested. Good writing skills are encouraged.
4. **Knowledge and Understanding of Working in Teams:** Throughout the semester students will be encouraged to work in teams.
5. **Knowledge and Understanding of the Dynamic Environment:** The practice of accounting assumes a dynamic environment.
6. **Understanding and Motivation for Life-Long Learning:** Assigned readings and the collection of current events and articles will assist in this competency.
7. **Computer Proficiency:** Students will be required to use the computer for the completion of all assignments.
8. **Ethics:** Emphasis on standards of conduct and moral judgment used by managers and organizations in carrying out their business will be discussed throughout the course.

COURSE LEARNING GOALS/TEACHING METHODOLOGY/INSTRUCTIONAL METHODS

This course addresses the learning goals for the Department of Accounting:

1. Understand what forensic accountants do and get exposure to some careers in this area
2. Discuss the various roles undertaken by forensic accountants, as well as their requirements and certifications
3. Differentiate roles and responsibilities of the financial statement auditor and the forensic investigator

4. Test your ability to prepare and analyze financial reports of a wide range of business entities
5. Demonstrate an understanding of forensic accounting in specific engagement settings including fraud, bankruptcy, digital forensics, analytics, financial statement misrepresentation, damages and valuation
6. Explore methods of fraud detection and prevention, and increase ability to recognize potential fraudulent situations
7. Plan a forensic investigation by gathering and documenting evidence, including cases where there is known or suspected fraud
8. Become familiar with several types of fraud and fraud schemes that affect business enterprises
9. Demonstrate knowledge of accounting cycles and internal controls procedures within those cycles that can be used to help prevent fraud
10. Have a working understanding of taxation and business law
11. Examine legal foundations of forensic accounting
12. Analyze the key tools and techniques used by forensic accountants
13. Apply the forensic key tools and techniques in accounting applications
14. Integrate forensic techniques in case analysis
15. Describe the types of research and the wide array of investigations that forensic accountants are customarily engaged to conduct
16. Apply analytical, written, and problem-solving abilities in accounting
17. Gain an understanding of how interviews are conducted so as to detect deception
18. Discuss the professional ethical responsibilities of the forensic accountant and develop appropriate recommendations or strategies for resolving potential ethical dilemmas

Teaching Methodology/Instructional Methods:

Each week students should begin study of each new topic or topics by reading the assigned chapters and materials listed in the Course Outline below. Students should also answer the Review Questions at the end of each chapter.

Students are expected to play an active role in the discussion of each topic covered, properly complete all case analyses, and prepare and present a research paper.

COURSE LEARNING OBJECTIVES

After successful completion of the course, students should be able to:

1. Identify a potentially fraudulent situation
2. Define the nature of fraud, who commits it and why
3. Explain the theory of the fraud triangle
4. Demonstrate an improved understanding of financial statement fraud by completing a comprehensive case analysis of a recently detected fraudulent financial statement or providing an in-depth analysis of an aspect of fraud theory
5. Explain the legal elements of fraud

6. Identify strategies and evaluate approaches to detecting fraud
7. Identify methods to prevent fraud
8. Recognize the symptoms of fraud
9. Analyze the fraud examiner/forensic accountant's approach to investigations
10. Research, analyze, evaluate and communicate relevant fraud and corruption-related information in a professional manner
11. Explain the role fraud examination and forensic accounting skills have in the area of corporate governance
12. Compare and contrast theories of crime causation
13. Identify the six situational categories that cause non-shareable problems from Cressey's research
14. Recognize red flags indicating fraudulent activities based on Albrecht's research
15. Analyze the relationship between an employee's position and the level of theft according to Hollinger and Clark's research
16. Use appropriate decision-making techniques to formulate and recommend solutions to fraud and corruption-related organizational problems
17. Describe management's primary responsibilities
18. Discuss methods used to address management override and collusion
19. Explain the concept of materiality as it relates to fraud versus financial statements in general
20. Understand the techniques used to perpetrate fraudulent activity and the controls available to mitigate this behavior
21. Compare and contrast earnings management and fraud
22. Differentiate between red flags for fraud and behavioral red flags
23. Compare the three types of evidence that may be offered at trial
24. Conduct literature review for research paper
25. Apply the five types of interview and interrogation questions
26. Explain what constitutes an expert's work product
27. Explain the legal framework for damages
28. Differentiate between fact witnesses and expert witnesses
29. Explain the importance of corporate governance
30. Discuss the implications of the Daubert rule and the Frye rule

COURSE REQUIREMENTS, RESPONSIBILITIES, AND GUIDELINES

Attendance, Tardiness, and Decorum: All students are expected to attend classes regularly and promptly. Absences and tardiness will detrimentally impact your grade. In the event you must miss a class, it is *your responsibility to find out from your classmates* what topics were discussed, what additional assignments may have been made, and what material may have been distributed in class.

Punctuality: Students are expected to arrive to class on time.

Unexcused Absences: Students will be allowed one (1) unexcused absence per semester. Thereafter, five (5) points will be deducted (for each absence) from your overall total points earned for the course. For purposes of this policy, the following absences will not be counted as unexcused:

- Illness of the student. *A letter from the doctor is required.*

- Death in the immediate family. *A copy of the death notice or newspaper obituary is required.*
- University sanctioned events. *A signed letter from the appropriate official is required.*
- Court appearances. *A copy of the court document is required.*
- Religious holidays. *You must advise your professor of such holidays during the first week of the semester.*

In all cases, students must provide written documentation to support an excused absence within one week of return to class or the absence will be recorded as unexcused. *This policy will be strictly enforced.* Students who are absent or tardy to class are held responsible for material they may have missed. Furthermore, a student who is late for any exam, presentation, or quiz will not be provided additional time to complete the assignment.

In-Class Conduct: All cell phones, pagers, beepers, iPods, and any other electronic communication devices must be turned to the “off” or “vibrate” position during class.

- Students are required to act in a professional, respectable, and courteous fashion at all times in each and every interaction with other students and with members of the faculty. Unprofessional and disrespectful conduct includes, but is not limited to:
 - text messaging
 - talking on cell phones
 - talking among and between students outside of the context of the classroom discussion
- After providing the student a written notice, the professor has the authority to impose penalties for continued unprofessional conduct ranging from the deduction of points to the expulsion of the student from the class.
- When using laptop computers during the class, students are expected to refrain from surfing the internet or engaging in any other distracting activities during class time (i.e. text messaging).

Grading and Course Requirements: Assessment of your learning will occur through a variety of mechanisms including demonstration of your understanding of forensic accounting concepts through class participation, reading and assignments, case studies, written report and a group presentation.

Readings and Assignments: The readings will be from the course text and other supplemental readings such as handouts and materials posted to Blackboard. Students are expected to have completed all class assignments and readings *prior* to each class. Students are responsible for all areas covered by the assigned reading, regardless of whether a topic is covered during class time.

Assignments and Research:

Assignments and Case Studies: In this course, students will prepare a mini research case analysis and assignments around forensic accounting concepts. This will be assigned in class and due the following week. Students should be prepared to discuss the assignment in class.

Team Case Research Paper and Presentation: Each team will prepare a research paper and presentation for a case study. The case research paper and presentation will summarize the key elements of the case, application of the fraud triangle, red flags and team’s conclusions and recommendations. Supporting materials and requirements for the case research paper and presentation will be given in class.

All assignments should be submitted on Blackboard in Microsoft Word format before the start of the class unless directed otherwise by the professor. Detailed instructions of the deadline and how to submit will be provided along to the assignment materials. Students should note that all assignments and case studies materials will be posted on Blackboard under the "Assignments" section in the left-hand course menu.

Note: All homework, assignment, mini-cases, and case study will be accessed from the Blackboard platform.

Writing Across the Curriculum. Writing is an essential tool for thinking and communication in virtually every profession. Therefore, in this course, I expect you to produce writing that is not only thoughtful and accurate, but also organized, clear, and consistent with the rules of Standard English. If your writing does not meet these standards, I may deduct points or ask you to revise. For assistance with your writing, go to the student section of the Writing across the Curriculum (WAC) website at <http://www.cetla.howard.edu/wac/students.aspx>.

Assignments submitted should be solo-authored. All assignments are due as stated by the professor. *Assignments turned in after this time will not be accepted.* If other commitments or emergencies prevent the student from attending class on the due date of an assignment, the student should submit the assignment early, prior to class.

No accommodations will be made for makeups except in the case of a verifiable emergency (i.e., emergency hospitalization, death in immediate family).

OFFICE HOURS

Office hours are TTH 9:00 – 9:30 am; 11:00 am – 12:30 pm and F 10 am – 12 noon.

GRADING POLICY

All grading will be done on a curved basis. That is, individual grades for each Blackboard discussions and assignments, mini case analysis, research paper and presentation, will be viewed relative to the mean and standard deviation of all the class grades for that particular assignment.

Assignment	Points
Research & Essays (3)	125
Mini-Case 1	75
Mini-Case 2 (Interview Exercise)	75
Final Case & Presentation	175
Attendance	10
IRS:CI Special Agent Project	40
Total	500

ASSESSMENTS

Students are required to complete all assignments throughout the semester. Students are also required to prepare one major research case paper and present on the findings of the research at the end of the semester.

The number of points earned will be converted to an equivalent final course letter grade in accordance with the following scale:

POINTS	LETTER GRADE
450 – 500 pts	A
400 – 449 pts	B
350 – 399 pts	C
300 – 349 pts	D
0 – 299 pts	F

IRS:CI Special Agent Project:

The IRS:CI Special Agent Project is a one-day case analysis designed to offer students real-world experience as IRS-Criminal Investigations Special Agents. This program will be held at Morgan State University (MSU) on September 16 from 9 am – 5 pm. Transportation will be provided to/from MSU.

- Students will be sworn in as Special Agents.
- Students will work an investigation from start to finish.
- Students will be divided into groups and will be assigned IRS-CI Special Agents who will provide guidance through each step of the investigation.
- Students will have the opportunity to use analytical and critical thinking skills as well as their financial expertise.
- The investigations may involve Identity Theft, Tax Evasion, or Money Laundering, Cybercrimes.
- Once the investigations have concluded, each group will discuss their cases and key learning points.

Correction of Grading Errors:

All requests regarding course record corrections (e.g. exams, quizzes, projects, attendance) must be submitted in writing within one (1) week after graded materials are handed back, reviewed in class and/or after grades have been posted on Blackboard. After that time, all grades and records become final.

FINAL GRADE

Your final grade is not subject to negotiation. If you feel I have made an error, submit your written argument to me within one week of receiving your final grade. Clarify the precise error that I made and provide supporting documentation. If I have made an error, I will gladly correct it. However, I will adjust grades only if I have made an error. I will not adjust grades because of resulting consequences, such as hurt pride, lost scholarships, lost tuition reimbursements, or lost job opportunities. Do not attempt to influence me to assign a grade to you that you did not earn.

Academic Integrity

In every aspect of this course, each student is required to maintain the standards of integrity set forth in the “Academic Code of Student Conduct” (see the [Howard University Student Handbook](#)). Students accused of an infraction will respond to charges in a hearing before the appropriate School’s Judiciary Committee. The School of Business has a **zero-tolerance** policy on student academic misconduct. After review by the Judiciary Committee, students found guilty of academic misconduct are subject to suspension from the University.

https://studentaffairs.howard.edu/sites/studentaffairs.howard.edu/files/2022-04/2021 - 2022 Student Handbook_0.pdf

1. Academic Cheating—any intentional act(s) of dishonesty in the fulfillment of academic course or program requirements. This offense shall include (but is not limited to) utilization of the assistance of any additional individual(s), organization, document, or other aid not specifically and expressly authorized by the professor or department involved. (Note: This infraction assumes that with the exception of authorized group assignment or group take-home assignments, all course or program assignments shall be completed by an individual student only without any consultation or collaboration with any other individual, organization, or aid.)
2. Plagiarism—to take and pass off intentionally as one’s own, the ideas, writings, etc. of another without attribution (without acknowledging the author).
3. Copy Infringement—Copy infringement occurs when a copyrighted work is reproduced, distributed, performed, publicly displayed, or made into a derivative work without the permission of the copyright owner.

The prescribed policies and procedures that pertain to violation of the academic integrity policy are contained in the

[Student Handbook](#).

Academic Grievance Process

Students should refer to the Student Academic Grievance Procedures on the university’s website (<https://www2.howard.edu/academics/student-academic-grievance-procedure>) for the informal and formal processes pertaining to student academic grievances.

Withdrawal

It is the student’s responsibility to understand when they need to consider unenrolling from a course. Check the university’s academic calendar for the deadlines to withdraw.

Incomplete Grades

Although the student has the sole responsibility for making a formal written request to the professor for an incomplete grade, the decision to assign an incomplete grade rests solely with the professor. As a general rule, incomplete grades will not be assigned except in unusual circumstances and only to students who have attended and completed most of the course up to the last day to withdraw from classes but who, as a result of circumstances beyond their control (e.g., illness or family emergency), are unable to complete the remainder of the course. If the student has failed to complete the major portion of the course by the drop date, they are advised to withdraw from the course. If the professor agrees to comply with the student’s request, they must establish specific “make-up” conditions which must be recorded on the Incomplete Grade Processing Form (IGPF). Any grade of “incomplete” must be completed by the following semester in accordance with University policy. Note that only the portion of the course that was missed by the student is eligible to be completed. That is, incomplete grades are not given in order for a

student to retake or re-do portions of the course that had already been completed in order to improve their grade.

UNIVERSITY STATEMENTS AND COMPLIANCE

COVID-19 STATEMENT:

The indoor mask mandate has been lifted on campus for all faculty, staff, students, and visitors, with a notable exception like patient settings. Faculty may continue to require masks for individual classes. In those classes where a face mask is required, students will be directed to leave the classroom if a face mask is not worn properly to cover the nose and mouth. Any student who refuses or fails to comply with a specific classroom requirement to wear a face mask, and any other measures the University advances for the safety and protection of the Howard Community, will constitute a violation of the University's Student Code of Conduct and could result in sanctions up to and including expulsion from the University.

The Americans with Disabilities Act (ADA)

Howard University is committed to creating an accessible, inclusive, and safe learning environment for all students and providing equal access to students with documented disabilities. Students seeking reasonable accommodation must first register with the Office of Student Services (OSS). There you can engage in a confidential conversation about the process for requesting reasonable accommodations in the classroom and clinical settings, which the Office of Student Services (OSS) determines. Accommodations must be requested each semester. Accommodations are not provided retroactively. In accordance with this policy, students who need accommodations because of a disability should contact the Office of [Disable Student Services](#) or (202) 238.2420 or email oss.disabilityservices@howard.edu or visit <https://howard.edu/disability-services>.

LGBTQ+

Howard University is committed to providing an educational, living, and working environment that is welcoming, respectful, and inclusive of all members of the University community, including all sexes, sexual orientations, gender expressions, and gender identities. For more information, please contact the [Division of Student Affairs](#).

Educational Benefits and Opportunities

No member of the University Community shall deny a student fair access to all educational opportunities and benefits available at the University. To find more information on this policy, please refer to the [Code of Ethical Conduct](#). To report a concern, visit the [Office of Student Affairs](#).

The Family Educational Rights and Privacy Act (FERPA)

It is the policy of Howard University (the "University") to ensure that information contained within the education records of all students is protected to the fullest extent of the law. To find more information about this policy visit the [FERPA Policy](#) page.

Title IX Statement

Howard University's [Policy Prohibiting Sex and Gender-Based Discrimination, Sexual Misconduct and Retaliation](#) (aka, the Title IX Policy) prohibits discrimination, harassment, and violence based on sex,

gender, gender expression, gender identity, sexual orientation, pregnancy, or marital status. With the exception of certain employees designated as confidential, note that all Howard University employees – ***including all faculty members*** – are required to report any information they receive regarding known or suspected prohibited conduct under the Title IX Policy to the Title IX Office (TitleIX@howard.edu or 202-806-2550), regardless of how they learn of it. For *confidential* support and assistance, you may contact the Interpersonal Violence Prevention Program (202-836-1401) or the University Counseling Service (202-806-7540). To learn more about your [rights, resources, and options](#) for reporting and/or seeking confidential support services (including additional confidential resources, both on and off campus), visit titleix.howard.edu.

ACADEMIC AND STUDENT SUPPORT SERVICES

For Tutoring Services, visit the [Ace Learning Support Services](#).

For writing assistance, visit the [Writing Center](#).

For Library Services, visit the [Howard University Libraries](#).

For Academic Advising, visit the [Academic Advising Services](#).

For technical help with Canvas visit the [ETS Office](#).

For general student academic support, visit the [Center for Academic Excellence \(ACE\)](#).

For general student support, visit the [Division of Student Affairs](#).

Technology Support

Enterprise Technology Services:

- For questions about the LMS or third-party tools, [visit Student Resources](#) and select LMS Support
- For general tech support questions visit [My Helpdesk](#) and select Technical Support

LMS Support:

- For general assistance with the LMS for students visit [Blackboard Learn](#) or [Canvas](#)

To contact ETS: Phone & Email

Course Outline
SUBJECT TO CHANGE. CHANGES WILL BE ANNOUNCED IN CLASS AND POSTED ON
BLACKBOARD

Day	Chapter	Assignments	Deloitte Facilitator	Review Questions
Aug 22	Course Introduction Chapter 1: Core Foundation Related to Fraud Examination and Financial Forensics			
Aug 25	Deloitte Live Lecture 1		L. Ziegler / C. Mathews	
Aug 29	Chapter 1 Continued: Core Foundation Related to Fraud Examination and Financial Forensics Chapter 2: Careers in Fraud Examination and Financial Forensics Chapter 3: Who Commits Fraud and Why: Criminology and Ethics	Research & Essay Assignment #1		1-1, 1-2, 1-4, 1-5, 1-6, 1-9; 2-3; 3-2, 3-3, 3-5, 3-6, 3-9
Sept 1	Deloitte Live Lecture 2		C. Mathews	
Sept 5	Chapter 4: Complex Frauds and Financial Crimes	Research & Essay #1 Due on Blackboard – 9/8 Mini-Case 1 Assignment		4-1, 4-4, 4-6, 4-9
Sept 8	Deloitte Live Lecture 3 Group Selection Research & Essay Assignment #1 Due on Blackboard		L. Ziegler	
Sept 12	Chapter 5: Cybercrime: Computer and Internet Fraud Deloitte Live Lecture 4	Mini-Case 1 Due on Blackboard – 9/15		5-3, 5-4, 5-6, 5-12
Sept 15	Deloitte Live Lecture 4 Mini-Case 1 - Due on Blackboard		C. Mathews & Cali Jackson (Cyber Specialist)	
Sept 19	Chapter 6: Legal, Regulatory, and Professional Environment Chapter 7: Fraud Detection: Red Flags and Targeted Risk Assessment	Research & Essay #2 Due on Blackboard – 9/22 Research & Essay #3		6-1, 6-3, 6-5, 6-8, 6-9, 6-10; 7-1, 7-2, 7-3, 7-4, 7-5, 7-6, 7-7, 7-8
Sept 22	Deloitte Live Lecture 5 Research & Essay #2 - Due on Blackboard		C. Mathews	
Sept 26	Chapter 7 continued: Fraud Detection: Red Flags and Targeted Risk Assessment Chapter 8: Detection and Investigations	Research & Essay #3 Due on Blackboard – 9/29 Mini Case #2 Assignment		7-1, 7-2, 7-3, 7-4, 7-5, 7-6, 7-7, 7-8; 8-1, 8-2, 8-5
Sept 29	Deloitte Live Lecture 6 Research & Essay #3 - Due on Blackboard		L. Ziegler	

Day	Chapter	Assignments	Deloitte Facilitator	Review Questions
Oct 3	Chapter 9: Effective Interviewing and Interrogation			9-2, 9-4, 9-5, 9-6, 9-8, 9-9, 9-10
Oct 6	Deloitte Live Lecture 7		L. Ziegler	
Oct 10	Reading Catch-up	Mini Case #2 - Due on Blackboard – 10/12		
Oct 12	Mini Case #2 Due on Blackboard			
Oct 13	In Person - Interview Exercise		Guest Speaker	
Oct 17	Reading Catch-up			
Oct 20	Deloitte Live Lecture 8		C. Mathews	
Oct 24	Chapter 10: Using Information Technology for Fraud Examination and Financial Forensics			10-3, 10-4, 10-6, 10-9, 10-10
Oct 27	Deloitte Live Lecture 9 – Analytics Final Case Introduction		B. Williams and J. Breur (Analytics/Data Science Guest Speaker)	
Oct 31	Chapter 14: Financial Statement Fraud			14-1, 14-2, 14-3, 14-4, 14-5, 14-7, 14-9, 14-10; 14-1, 14-2, 14-3, 14-4, 14-5, 14-7, 14-9, 14-10
Nov 3	Deloitte Live Lecture 10		B. Williams	
Nov 7	Chapter 15: Consulting, Litigation support, and expert witnesses: Damages, Valuations, and other engagements Chapter 16: Remediation and Litigation Advisory Services			
Nov 10	Deloitte Live Lecture 11		B. Williams	
Nov 17	Final Exam: Case Presentations	Final Case Presentations	L. Ziegler, C. Mathews, B. Williams	
Nov 21	No Class – Thanksgiving			

STUDENT ACKNOWLEDGMENT AND ACCEPTANCE

I have received and read the attached course syllabus and agree to abide by all of the requirements stipulated therein. Please submit *Student Accommodation letters* to the course instructor.

1. I have received and read the attached course syllabus and agree to abide by all of the requirements stipulated therein.
2. In my calendar, I have placed all of the due dates for homework and exams and submit them timely. Assignments should be completed timely to compensate for internet connectivity issues. Assignments will not be reopened or extended due to internet connectivity issues.
3. I understand and will abide by the HU Student Code of Conduct. Work on all assignments will be my own. I will not use software or internet websites such as Chegg, Course Hero or similar applications to get the answers to assignments or exams. All graded assignments are based on my work, not that of another individual or an aide.
4. I understand that the professor reserves the right to schedule individual meetings with me to go over the answers to my assignments. If I am consistently unable to explain how I arrived at the answers, then the professor reserves the right to present a case against me with the HUSB Judiciary Committee for academic cheating.

Student's Name (print neatly)

ID No.

E-Mail Address

Major

Freshman Sophomore Junior Senior

Student's Signature

Date