Fraud Auditing and Forensic Accounting

ACCOUNTING 4235 Fraud Auditing and Forensic Accounting. Proactive and reactive fraud auditing including audit committee and liability-related issues; investigative decision making for prevention, detection, investigation, and reporting of fraud.

14 lessons and 2 exams. 3 hours of college credit. 06/26/08.

Prerequisite: ACCT 3001; permission of department required for LSU students. Credit will not be given for this course and ACCT 7235.
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How to Take an
Independent & Distance Learning (IDL) Course

Contents
✓ Textbooks
✓ Other Materials
✓ Time Limits & Extensions
✓ Exams & Grading
✓ Refunds & Transfers
✓ Electronic Resources
✓ Contact Us

Welcome

Congratulations! By enrolling in this course, you have taken a major step toward achieving your educational goals. We would like to let you know what you need to do before you start studying and remind you of some of our procedures and rules (for a full listing, please check our website at www.outreach.lsu.edu/idl).

Textbooks

To find out which textbooks you need for the course, refer to the course syllabus. To order your textbooks, see “Where the Books Are” on page vii in this course guide. If you wish to order your books by mail, please use the “Textbook Order Form” that is enclosed in your packet of materials.

Other Materials

Check to see if you need any supplementary materials, or if you need to arrange any interviews or extra materials for projects. You can find this
How to Take an IDL Course

information by reading “Other Materials” section in the course syllabus, and then reviewing the Module Assignments at the end of each module.

Time Limits & Extensions

Start planning your timetable now. Please note the following rules concerning timing:

- You have an enrollment period of nine months from the date of your enrollment to complete this course. If you are an LSU student, your dean may have given you a shorter deadline. If you cannot finish your course within nine months, you can make a written request for an extension of an additional three months, provided we receive your request before your course enrollment expires. It may be possible to request a second extension. Second extensions are given when you have made progress in the course, but have encountered significant difficulty in reaching completion. For a second extension, you must make a written request, explaining your circumstances. The request must be received prior to the expiration of the first extension period. There is a fee for each extension.

- We will accept a maximum of three modules every seven calendar days. There must be an interval of seven days between each set of three modules. If you submit more than three modules in a seven-day period, the additional modules will be held until they are eligible, and then logged in and forwarded to your instructor for grading. If more than six modules are received in a seven-day period, the ineligible modules will be returned to you for resubmission.

- We recommend that you submit your first module and wait for your instructor’s feedback before submitting additional modules. That way, you will know whether you have a clear understanding of your instructor’s expectations.

- We ask your instructor to grade your modules and exams within two weeks, but during campus examination periods and vacation time, it may take your instructor longer to return your work.

- If you are a graduating senior, you must allow at least four weeks between taking your final exam and expecting your transcript to reach your university.

Exams & Grading

As soon as possible, begin to make arrangements for where you will take your examinations. To find out about your options, read the College
Examination Information in the appendix of this course guide. Then (if you do not plan to take your exam at LSU-BR), fill in the Exam Proctor Information Form in the appendix and send it to us before you start the course, so that we will have all your information prepared when you are ready to take your examinations.

Before we can send your exams to your exam proctor or allow you to take your exams in our office, we must have received all of your completed module assignments that precede the exam. Exams may not be taken until all of the assigned modules have been submitted and accepted within our three-modules-per-seven-days requirement. If an instructor grades any of your assignments as incomplete, you will not be eligible to take your exam(s) until you have completed the modules.

Each course has its own grading scale, but for nearly all courses you must pass the final exam to receive credit for the course.

Remember that you only have one chance to take your examinations. You will not be allowed to repeat a failed exam within the same enrollment period. If you need to re-enroll in a course, please contact our office.

Typically, you will have three hours to take a three-credit-hour exam.

You should take your exam at least four weeks before you need your grade.

**Refunds & Transfers**

We hope you have enrolled in the course you wanted, but if not, you have 30 days to make a written request to receive an 80% refund, provided you have not submitted any modules. Alternatively, you can transfer to another course, provided you make your written request within three months and pay a transfer fee. If you transfer, your enrollment period begins on the date of your original enrollment. Enrollments may not be transferred to another student.

If you want to withdraw from a course after the refund and transfer periods have expired, please let us know in writing that you have decided to drop the course. Provided that you do not sign in to take your final examination, there will be no record on your transcript to indicate that you ever enrolled in the course.
How to Take an IDL Course

Electronic Resources

To assist you with your independent learning experience, we have created StudyNet, available at www.outreach.lsu.edu/idl. Once you reach the site, click “college services” from the enrolled students menu items.

This site includes up-to-date information on policies and procedures as well as resources and a number of online options to help you with your course. Using StudyNet, you may check to see whether we have received a module or exam, find out your grades, enroll in a course, submit change of address and exam proctor forms, and locate contact information for LSU Independent & Distance Learning staff members.

Contact Us

If you need us to clarify any of our policies, let us know! We are available by phone, by mail, by fax, and by e-mail.

- For questions regarding enrollment, modules, or testing, call 800-234-5046.
- For questions regarding difficulty locating textbooks, call 800-234-5046 and ask to speak to the publications section.
- Our fax number is 225-578-3090.
- Our e-mail address is Answers@outreach.lsu.edu.
- Our mailing address is:
  LSU Independent & Distance Learning
  1225 Pleasant Hall
  Louisiana State University
  Baton Rouge, LA  70803-1508
Where the Books Are

Contents

✓ General Textbook Information
✓ LSU Online Bookstore
✓ Local Baton Rouge Bookstores
✓ Other Online Options

General Textbook Information

You must buy your own textbooks and other supplies. The bookstores listed below stock the textbooks used in LSU Independent & Distance Learning courses. If the books are not available from one of the following bookstores, they may be available from the publisher, online vendors, or from other local booksellers.

Other required materials for your course such as calculators, binders, etc., may be purchased locally.

Secondhand and paperback copies of textbooks are often available. If secondhand or paperback books are desired, make that request at the time the order is placed.

You must use the edition of the textbook specified by the course guide! Please do not ask if an alternate book is available. Always order using the ISBN provided in the syllabus to insure that you have the correct materials.

All of the bookstores listed below are independently owned and operated; they are not operated by Louisiana State University or LSU Independent & Distance Learning. Please be aware of refund and buy-back policies before you make your purchase.

LSU Online Bookstore

Specialty Books is the official bookstore for LSU Continuing Education. To order your textbooks online, go to www.specialty-books.com/LSU and follow the instructions provided.
Where the Books Are

**Specialty Books**
6000 Poston Road
Athens, OH 45701
800-466-7132
www.specialty-books.com/LSU

**Note:** Specialty Books is not a part of LSU; any questions or concerns should be directed to their representatives.

**Local Baton Rouge Bookstores**

The following Baton Rouge bookstores also carry course materials and textbooks:

**Chimes Textbook Exchange** (Gonzales location)
432 N. Burnside Avenue
Gonzales, LA 70737
800-925-1704 (toll-free)
E-mail: Chimestext@eatel.net

**Chimes Textbook Exchange**
268 W. Chimes St.
Baton Rouge, LA 70802
225-383-5161
www.chimestext.com

**Co-Op Bookstore**
3960 Burbank Dr.
Baton Rouge, LA 70808
225-383-9870 or 866-383-9870 (toll-free)
E-mail: books@coopbookstore.com
www.coopbookstore.com

**Note:** Always order using the ISBN provided in the syllabus to insure that you have the correct materials. These bookstores carry a wide variety of books that are used in on-campus and IDL courses. Be sure to indicate that you are ordering a book for an independent study course.

**Other Online Options**

Books may also be obtained from any vendor that sells college-level textbooks, including online booksellers, university bookstores, and publishers, but you must purchase the correct edition of the textbook(s). Independent & Distance Learning does not sell textbooks (any exceptions are specifically indicated in
your course guide), so please do not send money for textbooks to Independent & Distance Learning.

**You must use the correct edition of the textbook, as specified in your course guide.** Please take care to provide the correct information about the author, title, edition, ISBN, and date of publication when ordering your books. If complete information is not given when the order is placed, the wrong edition may be sent.

The best way to make sure that you order the correct textbook is to order by the ISBN provided in the syllabus.

NOTES
Syllabus

ACCT 4235—Fraud Auditing and Forensic Accounting

✔ Textbooks
✔ Other Materials
✔ Nature and Purpose of the Course
✔ Preparation of Lesson Assignments
✔ Contact Information
✔ Examinations and Grading Policy
✔ Transcript Information
✔ Examination Proctors

Textbooks


It is recommended that you buy your textbooks as soon as possible. If you wait, you may not be able to find the correct textbook. During the nine months that you have to complete the course, a revised version of the course may be released. If the newer version of the course uses a more recent edition of the textbook or a different textbook from the one required by the version that you are enrolled in, you may have difficulty getting the textbook that you need for your version of the course. For that reason, you should buy your textbooks as soon as possible.

If you have trouble finding a book, check the list of recommended bookstores on the IDL website and order by the ISBN, not the title. If you are outside of the Baton Rouge area and try to buy your textbook locally or from an online bookstore and have difficulty locating the correct textbook or the required edition, please call one of the recommended bookstores. These bookstores try to maintain an inventory of all IDL textbooks. Be sure to specify
that you need a textbook for the Independent & Distance Learning version of the course and **verify the ISBN number** to make sure you get the correct edition of the textbook.

**Other Materials**

Internet access required.

**Nature and Purpose of the Course**

ACCT 4235, Fraud Auditing and Forensic Accounting, is an accounting elective that may be used for undergraduates majoring in accounting or individuals satisfying educational requirements for the CPA examination. Professionals also may be interested in taking the course because it provides current information on a topic of critical importance to the business community. Any business undergraduate meeting the prerequisite may enjoy the course as an introduction to an exciting profession—fraud examination.

Much of the material from the textbook is from the Association of Certified Fraud Examiners (ACFE), which is a very active fraud-fighting organization based in Austin, Texas. The ACFE welcomes student and professional memberships and offers the opportunity to earn the Certified Fraud Examiner designation. For more information, you can contact the ACFE at the following:

ACFE

The Gregor Building
716 West Avenue
Austin, Texas 78701
www.acfe.com or 800-245-3321

**Preparation of Lesson Assignments**

Remember, this course covers an entire semester of work or the equivalent of a classroom course lasting 15 weeks. That means that each lesson in this course equals nearly a week of course work and will require the same time and effort on your part. Do not expect to complete each lesson in a single study session.

In order to receive the most rapid service, mail each lesson in one of the addressed envelopes as soon as the lesson is completed or use the electronic submission option (see Electronic Submission Options in the appendix for additional information).
General Instructions

A large part of the instructional process is conducted through the lesson assignments that are located at the end of each lesson. Follow the steps listed below when mailing assignments.

Type or write on one side of 8½” by 11” paper, leaving a one-inch margin on both sides for instructor notes.

Put your name, enrollment number, course number, and lesson number at the top right hand corner of each page. Number your pages 1 of __, etc.

Make a copy of your lessons in case any of them are lost in the mail.

Complete a lesson cover sheet (located in your course packet) for each lesson, and fold it so that your address is on the outside.

Submit one lesson per envelope. Failure to follow this procedure may result in your lesson not being recorded for grading and will require resubmission.

For each lesson, place the corresponding label on the envelope, and mail or bring to the IDL office.

Your lessons will be recorded according to the date received in the IDL office, not the date you mailed them.

IDL will only accept three lessons every seven calendar days.

Follow any additional instructions listed below.

Course Specific Instructions

Follow the procedures outlined in “How to Take an Independent Learning Course” to prepare your lessons for mailing. Note that the lesson number does not always correspond to the chapter number(s)!

Suggestions for Success

1. Follow the prescribed reading assignments prior to attempting the assigned questions and cases.

2. You may proceed to the next lesson while you wait for a lesson to be graded and returned. However, you should wait to obtain feedback on lessons before taking an exam.

3. Consistent effort is essential. Set a goal to work a specified number of hours per day or week. Try to submit at least one lesson per week.
Syllabus

Suggested Study Techniques

Carefully study the textbook, study guide material (if applicable), additional resources provided, and the information in your course guide before you begin to prepare the lesson assignments. This study should include a detailed examination of the illustrative problems and examples, as well as the assigned reading. After a lesson assignment has been completed, a rapid re-reading of the related text and other materials is strongly recommended.

Review your lesson assignments after they have been graded and returned to you. LSU Independent & Distance Learning suggests that you wait for your first lesson to be returned to you before you submit subsequent lessons; however, after the first lesson, it is normally not necessary to wait for the corrected lesson assignment to be returned before completing and submitting the next one.

One temptation you may have in an independent study course is to rely too heavily on textbook material when preparing your lesson assignment. If you give in to such a temptation, you may not realize until exam time that the perfect response you prepared was possible only because you repeatedly referred to the textbook without really learning or understanding the material. Therefore, you should attempt each assignment without referring to the textbook, and if “thumbing back” is necessary, be sure you have actually learned the point rather than merely reflected it in the answer.

Put yourself on a definite schedule. Set aside a certain block of hours per day or week for this course and work in a place where distractions are minimal. Try to submit a lesson each week or at least every two weeks. Delays in submitting lessons usually result in lagging interest and the inability to complete the course.

Academic Integrity

*LSU Independent & Distance Learning adheres to Louisiana State University’s policy on academic misconduct. This policy defines plagiarism as follows:*

“Plagiarism” is defined as the lack of citation or the unacknowledged inclusion of someone else’s words, structure, ideas, or data. When a student submits work as his/her own that includes the words, structure, ideas, or data of others, the source of this information must be acknowledged through complete, accurate, and specific references, and, if verbatim statements are included, through quotation marks as well. Failure to identify any source (including interviews, surveys, etc.), published in any medium (including on the internet) or unpublished, from which words, structure, ideas, or data have been taken, constitutes plagiarism; Plagiarism also includes:
Falsifying or fabricating any information or citation in any academic exercise, work, speech, thesis, dissertation, test, or examination.

Submission of essentially the same written assignment for two courses without the prior permission of the instructors.¹

Contact Information

If you need to contact your instructor concerning your lesson assignment, you may include a note with your completed assignment, or you may email him or her at MyInstructor@outreach.lsu.edu. Your instructor does not have an office within the Independent & Distance Learning building. Instructors only answer questions related to course content. Please direct all other questions to our Learner Services office by emailing Answers@outreach.lsu.edu or by calling 800-234-5046.

Examinations and Grading Policy

Your grade on the lessons is based upon effort as opposed to “perfection.” The suggested solutions will be returned with your graded lesson.

For those students who pass the final exam (60% or better), the course grade will be determined as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lesson assignments (14 lessons at 5 points each)</td>
<td>70 points</td>
</tr>
<tr>
<td>Mid-course exam</td>
<td>100 points</td>
</tr>
<tr>
<td>Final exam</td>
<td>100 points</td>
</tr>
<tr>
<td>Points possible</td>
<td>270 points</td>
</tr>
</tbody>
</table>

Grades on lesson assignments will be counted as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>5</td>
</tr>
<tr>
<td>A</td>
<td>4.5</td>
</tr>
<tr>
<td>B</td>
<td>3</td>
</tr>
<tr>
<td>C</td>
<td>3.5</td>
</tr>
<tr>
<td>D</td>
<td>3</td>
</tr>
<tr>
<td>F</td>
<td>2.5 or lower</td>
</tr>
</tbody>
</table>

Syllabus

The grading scale for the course is as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points Earned</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>243–270</td>
<td>90%–100%</td>
</tr>
<tr>
<td>B</td>
<td>216–242</td>
<td>80%–89%</td>
</tr>
<tr>
<td>C</td>
<td>189–215</td>
<td>70%–79%</td>
</tr>
<tr>
<td>D</td>
<td>162–188</td>
<td>60%–69%</td>
</tr>
<tr>
<td>F</td>
<td>0–161</td>
<td>0–59%</td>
</tr>
</tbody>
</table>

Exam Format and Content

The exam format will be similar to the lesson assignments. You are not permitted to use notes, textbooks, or other aids during an exam.

The topical coverage of each exam is as follows:

Mid-course exam Lessons 1–7

Final exam Lessons 8–14

You will have three hours to complete each exam, which is ample time to prepare solutions and re-check your work. The mid-course and final exams are comprised of approximately thirty multiple-choice questions, ten true/false questions, and two short-answer questions. The multiple-choice and true/false questions are worth two points each, and the short-answer questions are worth 10 points each.

YOU MUST PASS THE FINAL EXAMINATION IN ORDER TO PASS THE COURSE.

Transcript Information

After you have completed this course, your grade will be filed with the Office of the University Registrar. If a transcript is needed, it is your responsibility to make a request in writing to:

Office of the University Registrar
Louisiana State University
Thomas Boyd Hall
Baton Rouge, LA  70803
Phone: 225-578-1686
FAX: 225-578-5991
**Examination Proctors**

If you are not going to take your exam at LSU–Baton Rouge, notify us of your proctor by sending the completed Exam Proctor Information Form located in the appendix of this course guide to the Independent & Distance Learning office.

Please read the College Examination Information document in the appendix of this course guide for further details.
Lesson 1: The Nature of Fraud

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Understand the seriousness of the fraud problem and how it affects individuals, consumers, and organizations
✓ Define fraud
✓ Classify frauds into various types
✓ Distinguish between criminal and civil fraud laws and how they relate to fraud
✓ Understand how expensive fraud is to a company, investors, and a nation

Key Terms

The key concepts and terms are listed with page references on pages 19–20 of the textbook.

Lesson Introduction

Lesson 1 is the first of two lessons that serve as an introduction to the fraud problem and its impact on individuals, consumers, and organizations. Lesson 1 provides an overview of essential terms, related legal issues, and a discussion of some of the bigger frauds that have been perpetrated in the United States.

Reading Assignment

Albrecht et al., Chapter 1

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.
Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–23 (pages 21–23)

2. Short Cases, case 3 (page 23), case 7 (page 24), and case 8 (page 24)
Lesson 2: An Overview to Fighting Fraud

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

- Recognize who commits fraud and why
- Explain the elements of the fraud triangle
- Identify controls that can prevent and/or detect fraud
- Understand the importance of fraud prevention and early detection
- Distinguish between different approaches to fraud investigation
- Describe alternative legal actions available when fraud occurs

Key Terms

The key concepts and terms are listed with page references on pages 55 and 88 of the textbook.

Lesson Introduction

Lesson 2 consists of Chapters 2 and 3 of the textbook, which wrap up the overall introduction to the fraud problem. It is enlightening to understand that anyone can commit fraud. Also, fraud typically is understood in context of the fraud triangle, which consists of three key elements believed to be present when fraud occurs: (1) perceived pressure, (2) perceived opportunity, and (3) rationalization. The importance of preventing fraud is emphasized. Also, the “evidence square” is introduced, which classifies the four general types of evidence collected in fraud investigations.
Lesson 2: An Overview to Fighting Fraud

Reading Assignment

Albrecht et al., Chapters 2 and 3

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapters from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.

Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–20 (pages 56–58)

2. Short Cases, case 4 (page 59) and case 10 (page 60)

3. Multiple Choice, questions 1–22 (pages 90–91)

4. Short Cases, case 1 (page 91)
Lesson 3: Preventing Fraud

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Understand how to create a culture of honesty, openness, and assistance
✓ Know how to eliminate opportunities for fraud
✓ Understand the importance of good internal controls
✓ Discourage collusion between employees and outside parties
✓ Inform outside vendors of company policies
✓ Understand how to monitor employees
✓ Provide a response line for anonymous tips
✓ Conduct proactive fraud auditing
✓ Create an effective organization to minimize fraud

Key Terms

The key concepts and terms are listed with page references on page 122 of the textbook.

Lesson Introduction

Lesson 3 covers Chapter 4 of the textbook, which provides details on how to create a fraud-free environment. The strategy begins with the employment of honest people, followed by eliminating the opportunities for fraud. A comprehensive framework for fraud prevention is suggested.

Reading Assignment

Albrecht et al., Chapter 4

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.
Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–13 (pages 123–124)

2. Short Cases, case 1 (page 124), case 9 (page 126), and case 10 (page 126)
Lesson 4: Recognizing the Symptoms of Fraud

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Understand how symptoms help in the detection of fraud
✓ Identify and understand accounting fraud
✓ Identify internal controls that help detect fraud
✓ Identify and understand analytical anomalies that can indicate fraud
✓ Understand how changes in lifestyle help detect fraud
✓ Understand how behavioral symptoms help detect fraud
✓ Evaluate tips and complaints as fraud symptoms

Key Terms

The key concepts and terms are listed with page references on page 156 of the textbook.

Lesson Introduction

Lesson 4 covers Chapter 5 of the textbook, which offers ways to identify the symptoms (red flags) of accounting fraud. The recognition of a symptom does not necessarily mean that fraud has occurred, but it should trigger a follow-up. The symptoms of fraud are classified into six groups: (1) accounting anomalies, (2) internal control weaknesses, (3) analytical anomalies, (4) lifestyle symptoms, (5) unusual behaviors, and (6) tips and complaints.
Lesson 4: Recognizing the Symptoms of Fraud

Reading Assignment

Albrecht et al., Chapter 5

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.

Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–17 (pages 157–158)

2. Short Cases, case 1 (pages 158–159) and case 3 (page 159)
Lesson 5: Data-Drive Fraud Detection

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Describe the importance of data-driven fraud detection, including the difference between accounting anomalies and fraud
✓ Explain the steps in the data analysis process
✓ Be familiar with common data analysis packages
✓ Understand the principles of data access, including Open Database Connectivity (ODBC), text import, and data warehousing
✓ Perform basic data analysis procedures for fraud detection
✓ Read and analyze a Matosas matrix
✓ Understand how fraud is detected by analyzing financial statements

Key Terms

The key concepts and terms are listed with page references on pages 186–187 of the textbook.

Lesson Introduction

Lesson 5 covers Chapter 6 of the textbook, which develops a framework for data-driven fraud analysis. These techniques aid in the identification of fraud early to minimize its impact. Lesson 5 introduces the fraud detection methods currently in use. If these techniques identify symptoms of fraud, it only means that an investigation should be made—not that fraud has necessarily occurred.

Reading Assignment

Albrecht et al., Chapter 6, omit Appendix A (pages 198–201)

Go to http://www.cengage.com/cqi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=978032456048&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.
Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–19 (pages 188–189)

2. Short Cases, case 3 (page 190) and case 8 (page 191)
Lesson 6: Investigating Theft Acts and Concealment

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✔ Explain methods for investigating theft
✔ Understand how to coordinate investigations and conduct surveillance
✔ Identify how the types of evidence can be used
✔ Describe how to obtain hard-to-get documentary evidence

Key Terms

The key concepts and terms are listed with page references on pages 220 and 244 of the textbook.

Lesson Introduction

Lesson 6 covers Chapters 7 and 8 of the textbook, which provides an in-depth description of how to investigate theft and concealment fraud. The techniques described include surveillance, covert operations, using documentary evidence, and conducting discovery sampling.

Reading Assignment

Albrecht et al., Chapters 7 and 8

Go to http://www.cengage.com/cqi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.
Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–17 (pages 221–223)
2. Short Cases, case 3 (page 223)
3. Multiple Choice, questions 1–14 (pages 245–246)
4. Short Cases, case 4 (pages 246–247)
Lesson 7: Conversion Investigation Methods

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Explain why finding out how perpetrators convert and spend their stolen funds is important
✓ Understand how federal, state, and local public records can assist in following the financial "tracks" of suspected perpetrators
✓ Access information via the Internet to assist in the investigation of a suspected fraud perpetrator
✓ Perform net worth calculations on suspected fraud perpetrators and understand how net worth calculations are effective in court and in obtaining confessions

Key Terms

The key concepts and terms are listed with page references on page 261 of the textbook.

Lesson Introduction

Lesson 7 covers Chapter 9 of the textbook, which explains ways to investigate conversion fraud. These investigations consist of two key steps: (1) using publicly available information to determine a person’s spending habits, and (2) calculating a person’s net worth to estimate the amount of money stolen. Sources of publicly available information are described.
Lesson 7: Conversion Investigation Methods

Reading Assignment

Albrecht et al., Chapter 9

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.

Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–20 (pages 262–264)

2. Short Cases, case 4 (page 265), case 5 (page 265), and case 9 (page 266)
Mid-Course Examination

Preparation

It is now time to prepare for and take the mid-course examination. If you are not going to take your exam at LSU-Baton Rouge, notify us of your proctor by sending the completed Exam Proctor Information Form located in the appendix of this course guide to the Independent & Distance Learning office.

Please read the College Examination Information instructions located in the appendix of this course guide for further details.

About the Mid-Course Examination

The mid-course exam covers material from Lessons 1–7 and is worth approximately 100 points. The exam format will be similar to the content of the lesson assignments. The exam is comprised of approximately thirty multiple-choice questions, ten true/false questions, and two short-answer questions. The multiple-choice and true/false questions are worth approximately two points each, and the short-answer questions are worth approximately 10 points each. You are not permitted to use notes, textbooks, or other aids during the exam.
Lesson 8: Inquiry Methods and Fraud Reports

**Lesson Objectives**

After you have completed this lesson, you should be able to do the following:

- Describe the different types of honesty testing
- Understand the interviewing process
- Plan and conduct an interview
- Understand the nature of admission-seeking interviews
- Describe the different deceptions and lies used by perpetrators
- Prepare a fraud report

**Key Terms**

The key concepts and terms are listed with page references on page 308 of the textbook.

**Lesson Introduction**

Lesson 8 covers Chapter 10 of the textbook, which discusses how to question witnesses or suspects through interviews and various types of honesty testing. Interviewing is the most common fraud investigation technique, and it is presented in this lesson in an overview approach. Excellence in interviewing requires training through education and experience beyond the scope of this course. However, you will learn the basics, including obtaining a signed confession and preparing the fraud report.
Lesson 8: Inquiry Methods and Fraud Reports

Reading Assignment

Albrecht et al., Chapter 10, omit Appendices A (page 317) and B (pages 318–351)

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.

Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–17 (pages 309–310)

2. Short Cases, case 3 (page 311) and case 8 (page 313)
Lesson 9: Financial Statement Fraud

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Understand the role that financial statements play in U.S. businesses
✓ Understand the nature of financial statement fraud
✓ Describe how financial statement frauds occur and how they are concealed
✓ Understand how financial statement fraud is detected
✓ Identify financial statement fraud exposures

Key Terms

The key concepts and terms are listed with page references on page 379 of the textbook.

Lesson Introduction

Lesson 9 covers Chapter 11 of the textbook, which explores the problem of financial statement fraud in the United States. The nature of financial statement fraud and how it can be detected are described.

Reading Assignment

Albrecht et al., Chapter 11, and Appendix B (page 400), omit Appendix A (pages 389–399)

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.
Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–13 (pages 380–381)

2. Short Cases, case 1 (pages 381–382) and case 3 (page 382–383)
Lesson 10: Revenue- and Inventory-Related Financial Statement Frauds

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Identify and understand revenue-related financial statement fraud schemes
✓ Use financial statements to proactively search for revenue fraud
✓ Understand inventory and cost of goods sold financial statement fraud schemes
✓ Identify symptoms of inventory fraud
✓ Use financial statements to proactively search for inventory fraud

Key Terms

The key concepts and terms are listed with page references on page 426 of the textbook.

Lesson Introduction

Lesson 10 covers Chapter 12 of the textbook, which describes revenue and inventory frauds. The most common accounts manipulated when financial statement fraud occurs are revenues and/or accounts receivable. The second most common is the manipulation of inventories and/or cost of goods sold. Thus this lesson is very important in developing an overall understanding of preventing and detecting fraud.

Reading Assignment

Albrecht et al., Chapter 12, omit Appendix A (pages 437–446)

Go to http://www.cengage.com/cqi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_isssn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.
Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–22 (pages 427–429)

2. Short Cases, cases 4 and 5 (page 429)
Lesson 11: Liability, Asset, and Inadequate Disclosure Frauds

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Identify fraud schemes that understate liabilities
✓ Understand the understatement of liabilities
✓ Identify fraud schemes that overstate assets
✓ Understand the overstatement of assets
✓ Identify fraud schemes that inadequately disclose financial statement information
✓ Understand inadequate disclosure fraud

Key Terms

The key concepts and terms are listed with page references on page 480 of the textbook.

Lesson Introduction

Lesson 11 covers Chapter 13 of the textbook, which describes liability, asset, and inadequate disclosure frauds. These frauds can be well hidden and difficult to discover. This lesson provides techniques to identify symptoms that can lead to a fraud investigation.

Reading Assignment

Albrecht et al., Chapter 13, omit Appendix A (pages 492–500)

Go to http://www.cengage.com/cqi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.
Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–22 (pages 482–483)

2. Short Cases, case 5 (page 484) and case 6 (pages 484–485)
Lesson 12:
Fraud Against Organizations and Consumer Fraud

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Understand the various ways in which corrupt employees, vendors, and customers steal assets
✓ Identify how cash is stolen through larceny, skimming, and fraudulent disbursements
✓ Understand the nature of thefts of inventory and other assets
✓ Describe the nature of bribery
✓ Understand identify theft

Key Terms

The key concepts and terms are listed with page references on pages 520 and 556 of the textbook.

Lesson Introduction

Lesson 12 covers Chapters 14 and 15 of the textbook, which explores corruption, cash frauds, and bribery. These are frauds perpetrated by employees, customers, and vendors against organizations. Sometimes these schemes are referred to within the category of occupational fraud. This lesson provides information on the different schemes and techniques for prevention and detection.
Lesson 12: Fraud Against Organizations and Consumer Fraud

Reading Assignment

Albrecht et al., Chapters 14 and 15

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.

Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–13 (pages 521–522)
2. Short Cases, case 4 (page 523)
4. Short Cases, case 4 (pages 559–560)
Lesson 13: Bankruptcy, Divorce, and Tax Fraud

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

✓ Explain why fraud is so prevalent in bankruptcy and divorce cases
✓ Describe the nature of bankruptcy and the bankruptcy codes
✓ Understand civil and criminal bankruptcy fraud statutes
✓ Identify key participants in the bankruptcy process
✓ Recognize the different bankruptcy and divorce fraud schemes
✓ Define tax fraud and then be familiar with common tax fraud schemes

Key Terms

The key concepts and terms are listed with page references on page 586 of the textbook.

Lesson Introduction

Lesson 13 covers Chapter 16 of the textbook, which describes frauds common in bankruptcies and divorces. Both instances usually are motivated by efforts to hide or transfer assets so that they will not be discovered. The relevant laws are described, along with the common fraud schemes.
Lesson 13: Bankruptcy, Divorce, and Tax Fraud

Reading Assignment

Albrecht et al., Chapter 16, including Appendices A (pages 595–598) and B (pages 599–601)

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.

Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–16 (pages 588–589)

2. Short Cases, case 3 (pages 589–590) and case 9 (page 591)
Lesson 14: Fraud in E-Commerce and Legal Follow-Up on Fraud

Lesson Objectives

After you have completed this lesson, you should be able to do the following:

- Understand e-commerce fraud risk
- Take measures to prevent fraud in e-commerce
- Detect e-business fraud
- Understand the court system, including civil and criminal litigation processes
- Recognize the nature of being an expert witness

Key Terms

The key concepts and terms are listed with page references on pages 614 and 635 of the textbook.

Lesson Introduction

Lesson 14 covers Chapters 17 and 18 of the textbook, which address two topics. The first is the issue of fraud in e-commerce. New technology has given fraudsters the chance to develop creative ways to defraud. Chapter 17 deals with typical e-commerce frauds and suggestions for prevention. Chapter 18 summarizes the legal avenues to follow after fraud is discovered, including acting as an expert witness at trial.
Lesson 14: Fraud in E-Commerce and Legal Follow-Up on Fraud

Reading Assignment

Albrecht et al., Chapters 17 and 18, omit Appendix (pages 643–650) to Chapter 18.

Go to http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780324560848&discipline_number=400&token=. Select the assigned chapter from the dropdown menu at the top of the screen. In the vertical menu on the left, select the “PowerPoint” link and view the presentation.

Lesson Assignment

Complete the following and submit to LSU Independent & Distance Learning for grading. Be sure to follow the guidelines under “Preparation of Lesson Assignments” in the course syllabus. This lesson assignment is worth 5 possible points.

1. Multiple Choice, questions 1–12 (pages 615–616)

2. Short Cases, case 1 (page 616)

3. Multiple Choice, questions 1–13 (pages 636–637)

4. Short Cases, case 7 (page 638)
Final Examination

Preparation

It is now time to prepare for and take the final examination.

YOU MUST PASS THE FINAL EXAMINATION IN ORDER TO PASS THE COURSE.

About the Final Examination

The final exam covers material from Lessons 8–14 and is worth approximately 100 points. The exam format will be similar to the content of the lesson assignments. The exam is comprised of approximately thirty multiple-choice questions, ten true/false questions, and two short-answer questions. The multiple-choice and true/false questions are worth two points each, and the short-answer questions are worth approximately 10 points each. You are not permitted to use notes, textbooks, or other aids during the exam.

Transcript Information

After you have completed this course, your grade will be filed with the Office of the University Registrar. If a transcript is needed, it is your responsibility to make a request in writing to:

Office of the University Registrar
Louisiana State University
Thomas Boyd Hall
Baton Rouge, LA 70803
FAX: 225-578-5991
To the Student

Congratulations on finishing the lesson assignments for your course. We hope you will continue your education by taking another course with us.

Our current bulletin is available online at www.outreach.lsu.edu/idl. You can also receive a copy of our latest bulletin by calling 800-234-5046. We look forward to hearing from you!
Appendix A

Contents

✓ College Examination Information
✓ Exam Proctor Information Form
✓ Electronic Submission Options
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**College Examination Information**

**Information for All Students**

**Please follow these regulations:**

You will only be allowed to take your examination when the IDL office has received and accepted all the assigned lessons.

You **must** bring a picture I.D. to your examination.

For additional rules concerning exam procedures, please refer to the Syllabus and Exam sections of this course guide.

If you change an exam proctor or address, you must notify IDL immediately so your exams can be routed correctly.

If you will take your exam at LSU-Baton Rouge, refer to the information in Section A, below.

If you cannot take your exam at LSU-Baton Rouge, refer to the information in Section B.

**SECTION A**

Information for Students Taking Examinations at LSU-Baton Rouge

LSU IDL tests by appointment only. We offer one morning session and one afternoon session Monday through Friday and a morning session only on select Saturdays. Visit our Web site ([www.outreach.lsu.edu/idl](http://www.outreach.lsu.edu/idl)) to see which dates and times are available. Before scheduling your exam, make sure that you will be eligible to test by your selected date (see our Web site for eligibility requirements).
SECTION B

Information for Students Who Cannot Take Their Examinations at LSU-Baton Rouge

- Make arrangements with one of the following local officials to act as your testing supervisor:

  College students → Testing center of an accredited college/university, college administrator or UCEA Correspondence Study Department

  Overseas students → American University (school) or American Embassy

  Military personnel → Education office at the military base, or college locations listed above

- You must submit your Exam Proctor Information using the form in the Appendix of this course guide, or if you have access to the Internet, you may submit this information through the LSU IDL Web site (www.outreach.lsu.edu/idl).

You need to submit only one proctor information form per course to the IDL office. Any subsequent exams you need to take for the same course will be sent to the same proctor.

The proctor information form should be submitted as soon as you have found a proctor and must be received by the IDL office at least three lessons before you are ready to take your exam. Receipt of this form by the IDL office does not mean your exam will be sent immediately. Your exam will be mailed to your proctor after the IDL office has received and accepted all lessons that must be completed prior to taking the exam.

Your exam proctor will hold your examination for no longer than thirty days. You should check to be certain the exam has arrived; if not, notify this office immediately. You must make arrangements for a time to take your exam, and you are responsible for any proctor fees.

If you change an exam proctor or address, please notify IDL immediately so your exams can be routed correctly.
Exam Proctor Information Form

Before you complete this form, please read the preceding examination information.

Directions:
- If you will take your exam at LSU-Baton Rouge, you do not need to complete this form.
- Do not send this form with one of your lessons; send it separately to the IDL office.
- Our office has two weeks to process proctor requests. If your proctor is denied, you will receive a notification through regular mail.
- If you have any questions concerning this form, please call the IDL office at 225-578-2500 or 800-234-5046.
- If you have access to the Internet, you may submit this information through the LSU IDL Web site (www.outreach.lsu.edu/idl).

Enrollment Number ____________________________________________________________
Course Name _________________________________________________________________
Student Name ________________________________________________________________
Address ________________________________________________________________
City __________________________________ State _______ Zip _______________
Telephone ___________________________ E-mail ________________________________

☐ Check the box if this is an address change from your original enrollment.

Complete the information below with reference to the person who will proctor your exam.

☐ This is my initial proctor request.

☐ I would like to change my proctor as indicated below.

Exam Proctor’s Name
Exam Proctor’s Title __________________________________________________________
Office Telephone (______)__________________________
E-mail ________________________________________________________________
Institution ________________________________________________________________
Department/Section ________________________________________________________
Building, Street, or P. O. Box _______________________________________________
City __________________________ State _______ Zip _______________

✉ Mail to: LSU Independent & Distance Learning
1225 Pleasant Hall
Louisiana State University
Baton Rouge, LA 70803
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Electronic Submission Options

This LSU Independent & Distance Learning (IDL) course offers electronic submission of lesson assignments. If you have access to a computer and the Internet, you can submit lessons online instead of through the mail. Or, you may mail your lesson assignments in the traditional manner, using the U.S. Postal Service.

What is ISO?

ISO is the LSU IDL online course system that allows you to submit your lesson assignments electronically, over the Internet. Electronic submissions reduce mailing delays and speed delivery of your assignment to LSU IDL. Course guide materials are available over the Internet for many courses.

When we receive your lesson assignment, it will be forwarded to your instructor. You will receive a confirmation e-mail to let you know your assignment was received.

Most assignments will be printed and graded by an instructor on paper. Graded paper lesson assignments will be returned to you through the mail with instructor comments. If your course includes computer-graded lesson assignments, they will be scored immediately.

How do I get started?

Submitting lessons electronically is an option, not a requirement. If you would like to explore ISO, read the information below to find out what you need to begin.

You should also review the online orientation on our Web site for complete step-by-step directions on how to use ISO and submit lessons online. To locate the orientation information from the IDL main page, select >college home>online courses >orientation from the navigation menu. Most computers purchased in the past three years will have everything you need. Computers at public libraries and schools also should be sufficient.

How soon can I begin working on my online course?

Before you can submit an assignment, you need to have your textbook and any other required materials. Complete the readings assigned in the course guide, then answer essay-style and short-answer questions using Microsoft Word, Microsoft Excel, or Corel WordPerfect.

For multiple-choice and matching items, mark answers in your printed course guide then transfer them to a Word, Excel, or WordPerfect file. All questions in a lesson assignment must be answered in a single file. When you have completed a lesson assignment, you are ready to log in to the course and submit your assignment online.
Appendix A

From the IDL main page, select >enrolled students >online course login from the menu bar. If this is the first time you are accessing an online course, you may wish to review the orientation section of our Web site (select the orientation link from the online courses menu). You will be prompted for your user ID and password. Follow the on-screen instructions to submit your lesson. Most courses allow you to upload a single file that you have saved on your computer. Only one file can be uploaded for a single lesson.

How do I get my User ID and password?

User ID: Your user ID is the six-digit enrollment number that you received with your course materials and in your enrollment confirmation e-mail. The enrollment number is printed on your receipt and on your lesson submission labels.

Password: Your password is the first two letters of your last name and last four digits of your social security number. The password is case sensitive, so make sure that the first letter of your last name is upper case and the second letter is lower case.

For example: John Smith
SSN: 123-45-6789
Password: Sm6789

For each course in which you enroll, you receive a unique enrollment number that serves as your user ID for that course. However, your password will be the same for every course you take with LSU IDL.

Computer Requirements

Hardware and Software Requirements

Because LSU IDL online course materials are available through the Internet, you will need to have access to a computer and the hardware and software resources needed to access the Internet.

Computer

The computer you use to submit assignments must have enough memory and processing power to operate a recent version of a Web browser and to download files in a reasonable amount of time.

- **Minimum system requirements:**
  486 75 MHz personal computer (or its equivalent Apple or SUN/Unix machine) with at least 8 megabytes of RAM.

- **Recommended system requirements:** Pentium class personal computer (or its equivalent Apple or SUN/Unix machine) with at least 16 megabytes of RAM.
Internet Access

You will need to be able to reach the Internet, either through a network at your place of business or school or through a DSL connection, cable modem, or dial-up modem from home. If you use a dial-up modem, the speed should be at least 28.8 bps. If possible, use an Internet service provider that has a local access number, so that you can avoid long-distance connection charges.

Web Browser

Web browsers, such as Internet Explorer and Firefox, are used by a computer to navigate the Internet. To access our courses, you must use a browser that is both Java and JavaScript enabled. This option needs to be set in the preferences of your browser.

If you do not have Internet Explorer or Firefox, you can download the latest free versions to install on your computer using the links on our online orientation page.

E-mail Account

You need to have a valid e-mail address, so that we can confirm receipt of your lesson assignments. If you do not have an e-mail account as part of your Internet access, you may subscribe to one of the many free e-mail services available.