

Request for Graduate Course Addition

1. Prepare one paper copy with all signatures and supporting material and forward to the Graduate Council Chair.
2. E-mail one identical PDF copy to the Graduate Council Chair. If attachments included, please merge into a single file.
3. **The Graduate Council cannot process this application until it has received both the PDF copy and the signed hard copy.**

College: BusinessDept/Division: Accountancy & LEAlpha Designator/Number: 640☒ Graded ☐ CR/NCContact Person: Susan W. LanhamPhone: 304-696-2666**NEW COURSE DATA:**New Course Title: Forensic Accounting: Civil Litigation

Alpha Designator/Number:

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Title Abbreviation:

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(Limit of 25 characters and spaces)

Course Catalog Description:
(Limit of 30 words)

This course involves the examination of various services provided by financial experts during the litigation process and the financial theory and methodology behind analytic and damage issues in civil litigation.

Co-requisite(s): _____

First Term to be Offered: Spring 2016Prerequisite(s): Admit MS Acct or ACC 613Credit Hours: 3

Course(s) being deleted in place of this addition (must submit course deletion form): _____

Signatures: If disapproved at any level, do not sign. Return to previous signer with recommendation attached.

Dept. Chair/Division Head

Jeff J. Anello

Date

4/9/15

Registrar

Debra Ferguson 520301

Date

4/10/15

College Curriculum Chair

[Signature]

Date

4/10/15

Graduate Council Chair

Date

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College: Business

Department/Division: Accountancy & LE

Alpha Designator/Number: 640

Provide complete information regarding the new course addition for each topic listed below. Before routing this form, a complete syllabus also must be attached addressing the items listed on the first page of this form.

1. FACULTY: Identify by name the faculty in your department/division who may teach this course.

Susan W. Lanham

2. DUPLICATION: If a question of possible duplication occurs, attach a copy of the correspondence sent to the appropriate department(s) describing the proposal. Enter "**Not Applicable**" if not applicable.

Not Applicable

3. REQUIRED COURSE: If this course will be required by another department(s), identify it/them by name. Enter "**Not Applicable**" if not applicable.

Not Applicable

4. AGREEMENTS: If there are any agreements required to provide clinical experiences, attach the details and the signed agreement. Enter "**Not Applicable**" if not applicable.

Not Applicable

5. ADDITIONAL RESOURCE REQUIREMENTS: If your department requires additional faculty, equipment, or specialized materials to teach this course, attach an estimate of the time and money required to secure these items. (Note: Approval of this form does not imply approval for additional resources.) Enter "**Not Applicable**" if not applicable.

Not Applicable

6. COURSE OBJECTIVES: (May be submitted as a separate document)

Throughout this course, students will utilize their accounting, critical thinking, research, and communication skills to effectively:

- Understand the forensic accountant's role in the litigation process;
- Anticipate and deal with issues that may arise during litigation;
- Develop damages theories and models;
- Prepare a clear and concise opinion report that is suitable for use in court;
- Apply and enhance critical thinking skills in the development of professional skepticism.
- Reflect on real world cases in litigation and whether the use of differing valuation methodologies was appropriate.

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7. COURSE OUTLINE (May be submitted as a separate document)

(See attached Syllabus)

- Week 1: A Dispute Resolution Primer
Serving as a Financial Expert in Litigation
- Week 2: Causation Issues and Expert Testimony
- Week 3: Developing Damages Theories and Models
- Week 4: Ex Ante versus Ex Post Damages Calculations
Use of Statistical Sampling in Litigation
- Week 5: Statistical Estimation of Incremental Cost from Accounting Data
Economic Analysis
- Week 6: Estimating the Cost of Capital
- Week 7: Business Valuation
- Week 8: Midterm Exam
Economic Damages Project Assigned: The Valuation of Lost Earning Capacity & Future Medical Expenses
- Week 9: Lost Earnings of Persons
- Week 10: Future Medical Expenses & Lost Household Services
- Week 11: Expert Analysis of Class Certification Issues
Data Management
- Week 12: Employment Litigation
Wage and Hour Litigation
- Week 13: Depositions from Actual Attorneys on Economic Damages Project
- Week 14: Review of Deposition Experiences and Course Content
Preparation for Final Exam
- Week 15: Final Exam

8. SAMPLE TEXT(S) WITH AUTHOR(S) AND PUBLICATION DATES (May be submitted as a separate document)

Litigation Services Handbook, 5th Edition
by Roman Weil, Daniel Lentz, and David Hoffman
Publication Date: August 7, 2012 | ISBN-10: 1118116399 | ISBN-13: 978-1118116395

9. EXAMPLE OF INSTRUCTIONAL METHODS (Lecture, lab, internship)

Lecture
Real-World Case Studies
Deposition
In-class assignments and out-of-class exercises and quizzes
Exams

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10. EXAMPLE EVALUATION METHODS (CHAPTER, MIDTERM, FINAL, PROJECTS, ETC.)

Midterm

Final

Economic Damages Project

Deposition

11. ADDITIONAL GRADUATE REQUIREMENTS IF LISTED AS AN UNDERGRADUATE/GRADUATE COURSE

12. PROVIDE COMPLETE BIBLIOGRAPHY (May be submitted as a separate document)

1. Daubert in the Realm of Financial Damages Experts, by Jonathan M. Dunitz, Esq., Autumn 2011, Shareholder Forensic Analysis Insights
2. You Got the Litigation Engagement, So Now What, by Scott E. Miller, September / October 2004, The Value Examiner
3. Determining Economic Damages in Personal Injury and Wrongful Death Cases, by Susan W. Lanham, 2013, WV Record
4. Statement of Ethical Principles and Principles of Professional Practice, published by the National Association of Forensic Economists
5. Discounting Economic Damages to Present Day Value, by Susan W. Lanham, 2014, NACVA QuickRead
6. Forensic & Valuation Services Practice Aid Measuring Damages Involving Individuals, published by the American Institute of Certified Public Accountants
7. Modeling and Discounting Future Damages, by Robert L. Dunn and Everett P. Harry, 2002. Journal of Accountancy
8. So You Want to Be an Expert Witness, by D. Larry Crumbley and Keith A. Russell, 2004, Journal of Accountancy.
9. Declaration of Roman L. Well, United States District Court of Southern District of Texas, Houston Division, In re Enron Corporation Securities Litigation
10. Characteristics and Skills of the Forensic Accountant, by Charles Davis, Ramona Farrell, and Suzanne Ogilby, AICPA/FVS Section
11. The Role of Forensic Accountants in Litigation Cases. Warshavsky, M. S. (2013), CPA Journal, 83(6), 58-61.
12. A Case Study on the Determination of Lost Profits for the Forensic Accountant. DiGabriele, J. A. (2012), Issues In Accounting Education, 27(3), 751-759. doi:10.2308/iace-50161
13. The Basics of Business Valuation, Fraud and Forensic Accounting, and Dispute Resolution Services. Smith, E. P. (2012), CPA Journal, 82(6), 6-11.
14. The Mobile Home Monster: A Forensic Case in the Use of Public Records to Locate Assets. Quirin, J. J., & O'Bryan, D. W. (2014), Issues In Accounting Education, 29(2), 371-378. doi:10.2308/iace-50616

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Please insert in the text box below your course summary information for the Graduate Council agenda. Please enter the information exactly in this way (including headings):

Department:
Course Number and Title:
Catalog Description:
Prerequisites:
First Term Offered:
Credit Hours:

Department: Accountancy and Legal Environment
Course Number and Title: ACC 640 Forensic Accounting: Civil Litigation
Catalog Description: This course involves the examination of various services provided by financial experts during the litigation process and the financial theory and methodology behind analytic and damage issues in civil litigation.
Prerequisites: Admission to MS Accountancy or ACC 613
First Term Offered: Spring 2016
Credit Hours: 3