

## Course Syllabus for ACCT 4235

Site: [Welcome to LSU Continuing Education!](#)

Course: ACCT 4235 v2.0.(2) Fraud Auditing & Forensic Accounting

Book: Course Syllabus for ACCT 4235

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## Description



This is the official syllabus for this course. Read it carefully! Click on any of the chapters to jump to the section you want to read.

You can print the entire book by clicking on the link under the Table of Contents.

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## Welcome to the Course!

### ACCT 4235: Fraud Auditing & 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. Pre.-req. ACCT 3001

### About Your Instructor

Instructor: Lydia Lafleur

[llafleur@outreach.lsu.edu](mailto:llafleur@outreach.lsu.edu)

Office hours: By appointment only. Please email your instructor to set an appointment.

Watch the following video to meet your instructor.

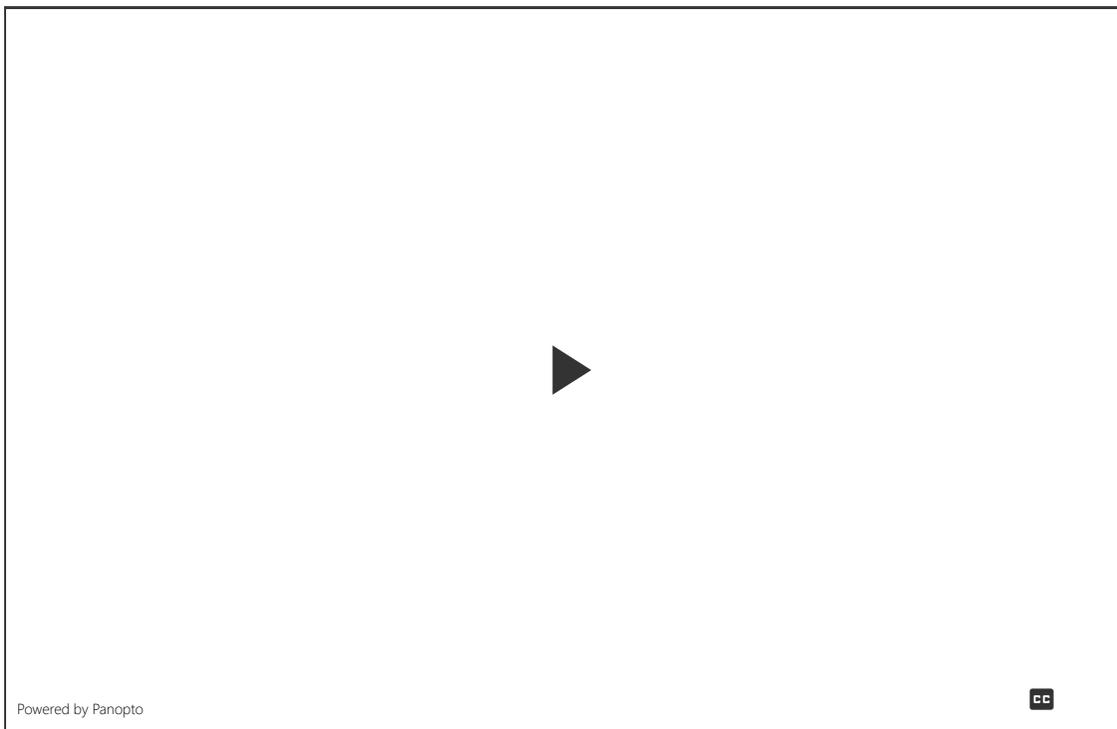


[Download video transcript.](#)

### About This Course

This course is designed to provide an introduction to the profession of fraud examination and may be used for undergraduates majoring in accounting or individuals satisfying educational requirements for the CPA examination. As well, professionals may be interested in taking the course because it provides current information on a topic of critical importance in the business community.

Watch the following short course introduction to get an idea of what we will cover. If you have any questions, please email your instructor.



[Download video transcript.](#)

## Technical Assistance and Information

Requests for support should be directed to the appropriate offices depending on the nature of the support requested. Please review the options below when requesting support for your course.

1. *Content questions.* If you have questions about course content, use the following resources in the course:
  - the Q&A Forum at the bottom of the module section. Read the instructions in each activity before contributing.
  - Solution questions should be emailed to your course instructor.
2. *Personal progress questions.* If you have questions regarding your course progress, grades, or other issues of a personal nature, you should send an email to your course instructor.
3. *Technical questions or issues.* If you have any technical problems or questions, email Online & Continuing Education at [Answers@outreach.lsu.edu](mailto:Answers@outreach.lsu.edu). Be sure to include your name, course number, and section in your contact.
4. *Functionality questions.* If you have questions about the functionality of your course, review the GROK article [LSU Online Technical Requirements](#) to make sure you have the right equipment and software. This article discusses a different Moodle site, but functionality is the same.

## Course Outcomes and Module Learning Objectives

This course covers the following specific measurable outcomes and learning objectives. All assessments are aligned to these outcomes and objectives.

### Course Outcomes (COs)

When you complete this course, you will be able to:

1. Discuss the nature of fraud.
2. Explain the different ways that organizations fight fraud, including fraud prevention and detection techniques, and identifying symptoms.
3. Describe the fraud investigation process from investigative methods to the litigation process in the United States.
4. Describe various types of fraud including financial statement fraud, occupational fraud, consumer fraud, e-commerce fraud, and other types of fraud.

### Module Topics and Learning Objectives

The following is a breakdown of module topics and their associated learning objectives.

#### Module 1: Introduction to Fraud

1. Define fraud and recognize the seriousness and effects of fraud. (associated Course Outcomes 1, 2, and 3)
2. Classify and distinguish between the types of fraud. (CO1, CO4)
3. Identify the types of fraud-fighting careers. (CO1, CO3)
4. Describe the perpetrators of fraud and how people are recruited to participate in fraud schemes. (CO1)
5. Explain the elements of the fraud triangle and the fraud scale. (CO1, CO2)
6. Explain the importance of fraud prevention and describe the fundamental fraud prevention activities. (CO1, CO2)
7. Explain the importance of early fraud detection and describe the primary ways to detect fraud. (CO1, CO2)
8. Describe the different approaches to fraud investigation and the subsequent options of legal action. (CO1, CO3)

#### Module 2: Fraud Prevention

1. Explain the factors necessary to create a culture of honesty, openness, and assistance. (CO1, CO2)
2. Describe strategies to eliminate opportunities for fraud to occur. (CO1, CO2)
3. Explain the importance of creating a comprehensive fraud-fighting approach and a common difficulty encountered. (CO2)
4. Compare and contrast the default model for addressing fraud to a more comprehensive fraud-fighting approach. (CO2)

#### Module 3: Fraud Detection

1. Explain how symptoms help in the detection of fraud. (CO2, CO4)
2. Identify and explain accounting and analytical symptoms of fraud. (CO2, CO3, CO4)
3. Identify and describe internal controls that help deter and detect fraud. (CO2, CO3)
4. Explain how lifestyle changes and behavioral symptoms help detect fraud. (CO2, CO3, CO4)
5. Evaluate tips and complaints as fraud symptoms. (CO2, CO3, CO4)
6. Describe the importance of data-driven fraud detection, including the difference between errors and fraud. (CO2)
7. Explain the steps in the data analysis process and describe common data analysis packages. (CO2)
8. Explain the principles of data access. (CO2)
9. Describe basic data analysis procedures for fraud detection. (CO2)

10. Explain how fraud is detected by analyzing financial statements. (CO2, CO4)

#### Module 4: Fraud Investigation

1. Discuss the considerations involved in deciding whether to investigate and describe the four common investigative methods. (CO2, CO3)
2. Describe the process of beginning a theft act investigation and the use of a vulnerability chart. (CO3)
3. Discuss theft investigative methods and how they are used to investigate fraud. (CO3)
4. Describe concealment investigative methods and aspects of documentary evidence including the procedure for hard to get evidence and when to use a document expert. (CO3)
5. Explain the reasons for conversion searches and the importance of discovering how perpetrators convert and spend stolen funds. (CO3)
6. Describe the sources of evidence, the techniques, and information obtained in conversion investigations. (CO3)
7. Explain the interview process and the reaction to a crisis. (CO3)
8. Discuss the importance of planning an interview and describe how to conduct an interview. (CO3)
9. Describe the nature of admission-seeking interviews and explain the different types of honesty testing. (CO3)
10. Discuss the information contained in a fraud report. (CO3)

#### Module 5: Management Fraud

1. Describe the problem of financial statement fraud and explain why financial statement fraud occurs. (CO2, CO4)
2. Discuss the nature of financial statement fraud and related motivations. (CO4)
3. Outline the framework for detecting financial statement fraud and describe the fraud exposure rectangle. (CO4)
4. Explain how the four components of the fraud exposure rectangle can help assess the likelihood of financial statement fraud. (CO4)
5. Identify and explain revenue-related fraud exposures, the related fraud symptoms and the proactive methods of searching for these symptoms. (CO4)
6. Identify and explain inventory-related fraud schemes, the related fraud symptoms and proactive methods of searching for these symptoms. (CO4)
7. Identify and explain fraudulent schemes that understate liabilities, the related fraud symptoms and proactive methods of searching for these symptoms. (CO4)
8. Identify and explain fraudulent schemes that overstate assets, the fraud related fraud symptoms and proactive methods of searching for these symptoms. (CO4)
9. Define inadequate disclosure fraud, explain the three disclosure fraud schemes, and discuss related symptoms and fraud examination techniques. (CO4)
10. Describe other types of financial statement fraud. (CO4)

#### Module 6: Other Types of Fraud

1. Describe the nature and various types of asset misappropriations. (CO4)
2. Discuss the nature and various types of corruption. (CO4)
3. Explain the nature of identity theft to include how it is perpetrated and ways to minimize the risk. (CO4)
4. Describe the various other types of consumer and investment scams. (CO4)
5. Describe tax fraud and be familiar with common tax fraud schemes. (CO4)
6. Explain the nature of divorce fraud. (CO4)
7. Explain the nature of bankruptcy fraud. (CO4)
8. Recognize different bankruptcy and divorce fraud schemes. (CO4)
9. Explain e-commerce fraud risk. (CO4)
10. Explain methods to prevent fraud in e-commerce and detect e-business fraud. (CO4)

#### Module 7: Resolution of Fraud

1. Identify important aspects of the court system (CO3)

2. Describe the civil litigation process (CO3)
3. Describe the criminal litigation process (CO3)
4. Describe the nature of an expert witness (CO3)

## Materials and Resources

ODL is not responsible for student purchases that result in the receipt of the wrong materials. It is the responsibility of the student to order the correct textbook materials. Courses are written to specific textbook editions; edition substitutions are not allowed.

### Required Materials

This course requires Cengage's MindTap for access to textbook readings, quizzes, homework assignments, and exams. MindTap is available at a discount through Cengage Unlimited, Cengage's all-access subscription. With this, you will have unlimited access to the course's e-book (electronic textbook) through the duration of the course. You are *not* required to buy a print copy of the textbook, which is *Fraud Examination*, 6th Edition, by W. Steve Albrecht, Chad O. Albrecht, Conan C. Albrecht, and Mark F. Zimbelman, ISBN-10: 1-337-61967-1. However, if you prefer print, Cengage Unlimited offers discounted textbook rentals, or you have the option to purchase a printed textbook or a loose-leaf version of the text.

### Sign In or Create a Cengage Account

In Module 1 you will see a link to Cengage's MindTap External Tool to access the reading, quiz, and homework for Module 1. When you click on one of these options you will be prompted to purchase and connect to your Cengage's MindTap account for ACCT 4235: Fraud Auditing & Forensic Accounting. If you are new to Cengage, follow the prompts to create a Student Account. Once registered, you will gain a short trial of Cengage Unlimited and have access to the course.

### Payment

After logging in to Cengage Unlimited, you will need to purchase access to your course. To do so, click "subscribe now" in the upper right to view your options:

- MindTap for Fraud Examination 6 months - ISBN 9781337619714 will provide access for your six month enrollment period.
- The Cengage Unlimited option for 4 months will give you continued access to the ACCT 4235 MindTap course for four months. If you choose this option and do not complete your course within those four months you will have to purchase additional access from Cengage.
- If you purchased MindTap from somewhere else, you may register the access code from your purchase.
- You may also see other options for purchasing access to the course separately.

### System Check

To check whether your computer meets the requirements for using MindTap, visit this [system check](#).

Please Note: the System Check is also accessible in the drop-down box next to your name located in the upper right corner of your MindTap page.

### Ordering Information

Please review the following tips for ordering your course materials:

1. Do not purchase your material before you enroll. Textbooks may change for new sections.
2. If you are having problems locating a textbook, contact us at [Answers@outreach.lsu.edu](mailto:Answers@outreach.lsu.edu) for assistance.

## Working with Course Materials

This course covers an entire semester of work or the equivalent of a classroom course lasting 15 weeks or 135 hours. You will find some modules are longer than others, and will require the time and effort on your part. Do not expect to complete each module in a single study session. Understand, too, that if you choose to submit assignments at a very high pace, your instructor may not be able to grade your work at the same rate.

### Suggested Study Techniques

1. Carefully review the module objectives to help you focus on the information that will be covered on the exams.
2. Concentrate on the reading assignments, the module lecture material, and any additional resources provided. After an assignment has been completed, a rapid re-reading of the related text and other materials is strongly recommended.
3. 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.
4. Try to submit one assignment each week or at least every two weeks. Delays in submitting assignments usually result in lagging interest and the inability to complete the course.
5. Review your module assignments after they have been graded. Pay special attention to any instructor feedback provided for Module 6 and 7 case study capstone lessons. (We suggest that you wait for assignment feedback before you submit subsequent assignments.)
6. Regardless of how you complete your graded assignments, keep in mind that module completion should not be your sole preparation for your exams. As with any college course, you should study for your exams.

## Grading Policy

Your grade in this course will be determined by the specific activities and assessments described in this syllabus. Specific expectations for each graded item are included within these subchapters. Make sure you read all of the instructions!

To pass this course, you must earn a passing average on the exams (exam average of 60% or better). If you have a passing average on the exams, your grade will be calculated as follows.

There are 5 components to your course grade. The grade breaks down as follows:

- Quizzes = 20 points each
- Homework Assignments = 10 points each
- Equity Funding Fraud Case Study Capstone Project = 100 points (50 points per Lesson)
- Mid-course Exam= 100 points
- Final Exam= 100 points

Total = scores weighted by the following predetermined percentages.

### Grade Breakdown

Quizzes	10%
Homework Assignments	15%
Equity Funding Fraud Case Study Capstone Project	15%
Mid-course Exam	30%
Final Exam	30%

### LSU GRADING SCALE

The following grading scale applies:

97%-100%	= A+
93%-96%	= A
90%-92%	= A-
87%-89%	= B+
83%-86%	= B
80%-82%	= B-
77%-79%	= C+
73%-76%	= C
70%-72%	= C-
67%-69%	= D+
63%-66%	= D
60%-62%	= D-
0%-59%	= F

## Quizzes

### Content

Each module contains a short quiz that will assess your recall of concepts and terminology covered in the readings and module resources. Click on the quiz title in each module, read the instructions, and begin your attempt. Each quiz will contain 20 multiple-choice questions.

Do not rely too heavily on your textbook or other resource material when preparing your assignments. If you do, you may not realize until exam time that the perfect response you prepared for an assignment was only possible because you referred to resource material without really learning or understanding the material and concepts. Therefore, *you should attempt each assignment without referring to the resource material*, and if you find it necessary to look up an answer, be sure you have actually learned the concept and material rather than merely reflecting it in the answer.

### Timing and Takes

You can take the quiz *once*, and you will be given *40* minutes. Each quiz is worth *20* points. The quizzes are worth 10% of your final grade.

### Grading and Review

Your quiz will be automatically graded, and you will see your score after you submit. You will be able to review your answers when you are finished.

## Homework Assignments

### Content

Each module contains a short homework assignment that will assess your application of concepts and terminology covered in the readings and module resources. Click on the homework assignment title in each module, read the instructions, and begin your attempt. Each homework assignment will contain 10 scenarios to review each with a multiple-choice question.

### Timing and Takes

You can take the homework assignment *once*, and you will be given *30* minutes. Each homework assignment is worth *10* points. The homework assignments are worth 15% of your final grade.

### Grading and Review

Your homework assignment will be automatically graded, and you will see your score after you submit. You will be able to review your answers when you are finished.

## Equity Funding Fraud Case Study Capstone Project Lessons

### Description

Equity funding was one of several frauds that served as an impetus for studies and guidelines implemented subsequent to the 1970s. The capstone lessons are worth 15% of your final grade and will span Modules 6 and 7. These lessons will check your knowledge of the material in this course related to course outcomes 1, 2, and 4.

### Directions

You will first be instructed to read all of the Equity Funding: The Fraud of the Century Resources provided in both modules prior to completing the module lessons. After reading the case resource, click on the lesson title to begin. Following the instructions you will see a series of pages containing content from the case resource and a related question.

### Timing and Takes

You may complete this activity only one time. Once you have submitted your response you will not be able to edit it afterward. If you leave the lesson before clicking "submit" on an answer you will be able to re-enter the lesson on that question, however, any prior text entered for that question may be deleted. There is no time limit, however, you must complete Module 6 lesson before accessing Module 7 and you must complete Module 7 lesson before accessing the final exam.

You will be asked to answer ten questions over the course of the Modules 6 and 7 Lessons; five in each lesson.

### Grading Criteria

All responses should thoroughly answer the question and connect back to the Equity Fraud case.

Your instructor will normally post a grade for your lessons within seven calendar days. Understand that occasional delays will occur, such as during holidays and semester breaks.

## Exams and Proctoring

Carefully read the following information, which is also listed in the exam modules in your course. Navigate to those exam modules when you are ready to take your exams.

### Content

There will be two course exams. The exams will be similar in format to module quizzes and homework assignments and will include approximately 50 multiple-choice questions. The Mid-course Exam follows the completion of Modules 1 through 4 to assess the content within those four modules. The Final Exam will take place after you have completed all of the course content.

### Testing Rules

- Exams require all preceding module assignments to be completed and graded.
- You are allowed a maximum of three hours to complete each exam.
- The exams are closed-book and closed notes.
- No other browser tabs may be open and you may not navigate out of the exam once it has started.
- No restroom breaks are allowed.
- The use of smart devices is strictly prohibited.

To read the full exam policy and other policy statements, visit ODL's [Policy page](#).

### Final Exam

The final exam cannot be taken until you meet the following requirements. Under no circumstances may the final exam be taken earlier.

- Module 7's quiz, homework assignment, and lesson must be completed and graded in order to unlock access to the final exam.
- You must have been enrolled in the course for at least three weeks, regardless of when the rest of the course was completed in order to unlock access to the final exam.

### Proctoring Information: ProctorU

To take exams in this course, you will use the proctoring service ProctorU. You cannot use an account created through another university, so if you already have an account, you will still need to create an account associated with Louisiana State University at Baton Rouge. When you are ready to create your account, read and follow the [ProctorU Registration Directions](#) to register in ProctorU's system. When you create your account, you will have access to the following items:

- Login: used to access your account and schedule appointments
- Sign Up: used to create your account and request a Login ID
- Technical Specifications: provides specifications and a link to test your equipment
- How It Works: video explaining testing process
- Getting Started: instructions for first time users
- Contact Us: provides contact information for ProctorU

The [ProctorU Live Resource Center](#) provides information on:

- How ProctorU works
- What to expect when testing
- Technical requirements, and more.

Exam appointments are reserved on a first-come, first-served basis. Schedule your exams as early as

possible so that you can choose the times that are best for you and so you will have enough time to prepare. Please note that if you schedule your exam fewer than seventy-two hours before your chosen day and time, premium scheduling fees may be assessed. The ProctorU [Test-Taker Knowledge Base](#) contains more information about scheduling and premium fees.

**Optional Proctored Exam Reviews**

Students who have completed an exam and desire to review the results of their exam attempt must request an exam review. Students should follow the instructions provided in each exam module carefully in order to make sure that the exam will be available for their review appointment.

## Discussion Forums

### Description

In each module, you will find a discussion forum where you will be able to ask any questions you have about course content. They are not graded. Click on the forum title in each module, where you can post your question about the concepts presented in the module. If you have questions about assignments or grading, please email your instructor directly.

## Course Policies

Carefully read the following important policies that apply throughout your enrollment in this course. For a complete list of our program policies, visit our [Policies page](#). For specific questions about these policies, please contact either your instructor or the appropriate office listed in the subchapters.

## Academic Integrity

Students in Online Distance Learning (ODL) courses must comply with the [LSU Code of Student Conduct](#). Suspected violations of the academic integrity policy may be referred to [LSU Student Advocacy & Accountability \(SAA\)](#), a unit of the Dean of Students. If found responsible of a violation, you will then be subject to whatever penalty SAA determines and will forfeit all course tuition and fees. ODL reserves the right to deny enrollment to any applicant or to discontinue the enrollment of any student who is in violation of the ODL academic integrity policy.

### Plagiarism

Students are responsible for completing and submitting their own course work and preparing their own modules. All work submitted in the course modules must be the student's own work unless outside work is appropriate to the assignment; all outside material must be properly acknowledged. It is also unacceptable to copy directly from your textbook or to use published answer keys or the teacher's edition of a textbook.

### Collaboration

Unauthorized collaboration constitutes plagiarism. Collaborative efforts that extend beyond the limits approved by the instructor are violations of the academic integrity policy. Students who study together are expected to prepare and write their own individual work for submission and grading.

### Examinations

LSU has very strict regulations regarding the administration of exams that must be carefully followed by proctors and students. Examinations must represent the enrolled student's own work and must be completed under the supervision of the proctor without the assistance of books, notes, devices, or other help, unless specified otherwise in the exam directions or as part of accommodations approved by Disability Services.

The student must pay for any cost involved in having an exam supervised.

If ODL has any question or concern about the administration of an exam, LSU reserves the right, at its sole discretion, to require a student to retake an examination. If asked to retake an exam, you will be notified within thirty days of the original examination. Grades will be awarded on the basis of the second exam only.

## Accessibility

A learner with a disability is entitled by law to equal access to university programs. Two federal laws protect persons with disabilities in post-secondary education: the Rehabilitation Act of 1973 (Pub. L. No. 93-112, as amended), the 1990 Americans with Disabilities Act (Pub. L. No. 101-336) and that ADA Amendments Act (Pub. L. No.110-325). LSU A&M is committed to ensuring that its websites, online courses, and all online materials are accessible to people with disabilities.

If you have accessibility needs that we can help with, visit the [LSU Disability Services page](#) and register for accommodations.

## Netiquette

Communication in the online classroom comes across differently than the communication we are accustomed to through academic writing and face-to-face classroom discussion. Use online etiquette guidelines like the ones listed below to craft your communication.

For more information, read [The Core Rules of Netiquette](#) by Virginia Shea (1994).

### Online Etiquette Guide

It is important to recognize that the online classroom is in fact a classroom, and certain behaviors are expected when you communicate with both your peers and your instructors. These guidelines for online behavior and interaction are known as netiquette.

#### SECURITY

Remember that your password is the only thing protecting you from pranks or more serious harm.

- Do not share your password with anyone
- Change your password if you think someone else might know it
- Always log out when you are finished using the system

#### GENERAL GUIDELINES

When communicating online, you should always:

- Treat your instructor and classmates with respect in email or any other form of communication
- Always use your professors' proper title: Dr. or Prof., or if in doubt use Mr. or Ms.
- Unless specifically invited, do not refer to your instructor by first name
- Use clear and concise language
- All college level communication should have correct spelling and grammar (this includes discussion boards)
- Avoid slang terms such as "wassup?" and texting abbreviations such as "u" instead of "you"
- Use standard fonts such as Ariel, Calibri or Times new Roman and use a size 10 or 12 pt. font
- Avoid using the caps lock feature AS IT CAN BE INTERPRETTED AS YELLING.
- Avoid the use of emoticons like :) or ☺
- Be cautious when using humor or sarcasm as tone is sometimes lost in an email or discussion post and your message might be taken seriously or sound offensive.
- Be careful with personal information (both yours and that of another)
- Do not send confidential information via e-mail

#### EMAIL ETIQUETTE

When you send an email to your instructor, teaching assistant, or classmates, you should:

- Use a descriptive subject line
- Be brief, but include necessary information
- Avoid attachments unless you are sure your recipients can open them
- Avoid HTML in favor of plain text
- Sign your message with your name and return e-mail address
- Think before you send the e-mail to more than one person—does everyone really need to see your message?
- Be sure you REALLY want everyone to receive your response when choosing to "reply all"
- Be sure the message author intended for the information to be shared before choosing to "forward" the message

#### MESSAGE BOARD ETIQUETTE AND GUIDELINES

When posting on the Discussion Board in your online class, you should:

- Make posts that are on topic and within the scope of the course material
- Take your posts seriously and review and edit your posts before sending
- Be as brief as possible while still making a thorough comment

## Diversity Statement

Diversity is fundamental to LSU's mission and the University is committed to creating and maintaining a living and learning environment that embraces individual difference. Cultural inclusion is of highest priority. LSU recognizes that achieving national prominence depends on the human spirit, participation, and dedicated work of the entire university community. Through its Commitment to Community, LSU strives to create an inclusive, respectful, intellectually challenging climate that embraces individual difference in race, ethnicity, national origin, gender, sexual orientation, gender identity/expression, age, spirituality, socioeconomic status, disability, family status, experiences, opinions, and ideas. LSU proactively cultivates and sustains a campus environment that values open dialogue, cooperation, shared responsibility, mutual respect, and cultural competence—the driving forces that enrich and enhance cutting-edge research, first-rate teaching, and engaging community outreach activities.

## Extensions

An extension of enrollment is available. The extension extends the enrollment period two months for a fee of \$75. Only one extension is available per course enrollment. Requests for an extension must be received in our office prior to the expiration date to avoid being dropped from the course and receiving a "W" in the course.

**Guild students:** if you need to extend your courses, login to the registration site, go to My Courses, then to My Programs, and under upcoming Courses, add to cart the certificate extension. All other students, use the button below.



[Request an Extension](#)

## 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 to the registrar. If you would like to order a transcript, visit the Office of the University Registrar [Transcript Requests page](#) to view your options.

## Copyright

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BATON ROUGE, LOUISIANA

Lydia M. Lafleur, MBA, CIA  
Senior Instructor  
Distance Learning Programs  
Louisiana State University

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MDF