

The Fraud Examination minor considers the following areas: financial transactions and fraud schemes, civil and criminal law related to fraud, investigations, and fraud prevention and deterrence. Topics such as corruption, asset misappropriation and fraudulent financial statements are central to the minor.

The required sequence of courses is beneficial for anyone who wants to help reduce the cost of fraud in business, government or non-profit organizations. The courses cover fraud prevention, fraud detection, fraud investigation and remediation. In addition, the minor provides students the opportunity to improve their career prospects by developing practical skills and providing coverage of the educational material necessary to become a **Certified Fraud Examiner** as well as other professional certifications associated with financial crimes. The minor also helps prepare students for graduate studies in white-collar crime and/or financial crime.

Statement of learning outcomes

- Identify symptoms of fraud and design and conduct procedures to proactively search for fraud and develop programs to prevent such fraud.
- Conduct a fraud risk assessments, including brainstorming for particular settings and obtaining a sufficient knowledge of internal controls to identify opportunities for fraud, the risk of management override and the possibility of collusion.
- Develop necessary well-written working papers and other documentation appropriate for the matters under investigation.
- Communicate effectively, both orally and in writing. This includes oral communications for case presentation, deposition and courtroom testimony. It also includes written communication; report writing skills and techniques.
- Evaluate the design of antifraud techniques and controls and test their operating effectiveness; make recommendations for improvements and assist in the implementation of fraud prevention programs.

COURSE REQUIREMENTS – 18 CREDIT HOURS

ACC 250 Introduction to Accounting

This course will consider topics that are basic to the accounting process while giving attention to criminal accounting manipulations. Students completing this course will have a broad understanding of the accounting cycle. Students will gain knowledge of the basic accounts found in the accounting system including revenues, expenses, assets, liabilities and equity accounts. Students will learn how to prepare basic financial statements and analyze them to determine the fiscal viability of an organization. Attention will be given to cases involving accounting scandals and frauds. This course prepares students for ACC 307 Forensic Accounting I.

Prerequisite: ENG 101

ACC 264 Business Law (Same course as LAW 264)

This course covers the role of law in business with a focus on contractual and other civil law. Topics include the legal environment, agency, the Uniform Commercial Code, debtor-creditor relationships, government regulation of business, and business structure. The course requires case analysis, problem solving, and oral and written communication.

Prerequisite: ENG 101

ACC 265 Digital Forensics for the Fraud Examiner

This course provides an overview of processes and techniques used by digital forensic examiners. Best practices for securing, obtaining, and analyzing digital evidence pertaining to fraud investigations are studied. Basic knowledge of computer hardware, equipment and specialized forensic software applications is also covered. This course is designed for students who want to work more effectively with computer forensic specialists and students who want to prepare for more advanced and specialized study in digital forensics.

Prerequisite: ENG 101

ACC 307 Forensic Accounting I

This course provides students with an overview of forensic accounting. It will examine methods and approaches used to uncover fraud, fraud theories, fraud patterns and schemes, fraud concealment strategies, evidence collection and legal elements of fraud. Case studies will be used to make distinctions between intentional deceptions and negligent misrepresentations or omissions. Income statements and balance sheets will be used for risk analysis. Students will learn to detect concealment in financial statement notes and analytical methods to infer income concealment.

Prerequisites: ENG 102 or 201, and ACC 250

ACC 309 Forensic Accounting II

This course provides an understanding of how specific types of frauds are committed against an organization and on behalf of an organization. By learning how managers and employees commit frauds, students will be better prepared to prevent, detect and investigate those frauds. Expert witnessing and reporting are also covered.

Prerequisites: ENG 102 or 201, and ACC 307

Choose one of the following:

ACC 380 Selected Topics in Fraud and Financial Forensics

This course will study a significant topic of interest in the field to be chosen by the instructor.

Prerequisites: ENG 201, junior standing or above or permission of the instructor

ACC 410 Seminar in Forensic Financial Analysis

This seminar course provides an understanding of financial statement analysis techniques and commercial data-mining software. Statistical and analytic methods are used to evaluate potential fraud activities.

Prerequisites: ENG 102 or 201, ACC 308, ACC 309

"You may find, to your surprise, that fraud examination and forensic accounting are not only rewarding and challenging, but they are also intriguing and endlessly interesting (what good mystery isn't?). We hope you enjoy the adventure."

- W. Steve Albrecht