

Accounting Fraud Certificate – 752L
Requirements Effective Fall 2011
Program Planning Guide

Program Description: This certificate provides students with an overview of detection and prevention of financial fraud, financial abuse, and economic crime. Topics include money laundering, bribery, and kickback schemes, retail loss prevention, investment swindles, securities fraud and *Ponzi* schemes, health care and Medicare/Medicaid fraud, inventory fraud, insurance fraud, and other accounting fraud. Additionally, the curriculum includes case studies and discussions on preventative methods, effective internal control, and corporate culture and ethics. Instructional material includes videos of actual financial crimes, interviews with perpetrators, record reconstruction, and presentations by experts

Prerequisites: Many classes have prerequisites. Prerequisites are those classes that prove eligibility for entry-level classes by testing or by having satisfied prior course work. Course work earned at other institutions must be unofficially evaluated or approved by a program advisor before registering.

Accounting Fraud Certificate Prerequisites: ACCT 200, or any ACCT course, or instructor permission

Note: Advanced placement testing, work experience, and transfer of credits may result in course waivers, credit transfer, and advanced placement.

Program Requirements		
Course Number	Certificate Requirements (15 credits)	Credit Hours
ACCT 272	Fraud Examination	5
ACCT 273	Introduction to Financial Criminology	5
ACCT 274	Forensic Accounting	5
		Total Credits: 15 (excluding pre-requisites)

Program Outcomes:

- Explain how and why occupational fraud is committed
- Identify categories of financial statement fraud
- Identify how fraudulent conduct may be deterred
- Explain methods used by fraudsters to conceal fraud
- Demonstrate how allegations of fraud should be investigated and resolved

What Skills do I need to be successful in this field?

- <http://www.onetonline.org/link/summary/13-2099.04>

What are some potential job titles?

- Special Agent
- Investigator
- Certified Fraud Examiner

