



Professional Development Certificate

Accounting and Finance – Forensic Accounting

CERTIFICATE DESCRIPTION

This course track is designed with the objective of enabling the student to understand the purpose of forensic accounting as it applies to modern financial institutions and e-commerce activities. This field is a rapidly expanding and focused area that has gained much attention with the advent of Sarbanes Oxley and the Digital Copyright Laws enacted during the 1990's. Businesses now focus more attention on fraud prevention and detection processes to ensure that they are not victims of these crimes.

Detailed forensic analysis is the tool that enables accountants and computer professionals to proactively search out suspect transactions and identify their origin before a business incurs substantial damage. It is the role of the forensic accounting professional to detect and safeguard against fraud, and to police the business environment. This course track works to prepare students for the Certified Fraud Examiner (CFE) and Certified Forensic Accountant (CFA) designations.

CERTIFICATE CURRICULUM

15 Credits

This five course certificate includes the following three-credit courses:

Prerequisites: Accounting I and Accounting II

1. Introduction to Forensic Accounting
 2. Fraud Examination and Techniques
 3. Forensic Data Analysis
 4. Asset Recovery & Loss Prevention
 5. The Forensic Audit
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CORE COMPETENCIES

After completing this certificate program, the student will be able to:

- Comprehend the basic fundamentals of an economic and financial crimes
 - Gather and deduce evidence needed to support an investigation activity
 - Provide an overview of fraud examination
 - Preserve the digital crime scene and duplicate hard disks for “dead analysis”
 - Understand the history of loss prevention and the strategies that have been fostered during this time frame
 - Understand the business implications of loss prevention and asset recovery strategies
 - Understand the detection of fraud committed by managers, employees, vendors, and customers within different accounting systems
 - Discuss the role of the auditor as expert witness
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TARGET AUDIENCE

The Certificate in Forensic Accounting is designed for mid-level managers within the financial or retail banking center. These college level courses target both those individuals who are transitioning into a business development role as well as those incumbent managers with multiple years of experience needing retooling of core competencies and skills.
