

FRAUD & FORENSIC ACCT (FACC)

FACC 702 Financial Statement Fraud

Financial statement fraud involves intentional misstatements or omissions of financial statement amounts or disclosures to deceive users of the statements. This topic, commonly known as "cooking the books," will introduce students to management's motives and pressures to achieve desired financial results as opposed to true economic financial results. This course will enable students to both understand and detect the creative accounting methods management employs to "cook the books," along with related fraud prevention strategies.

FACC 703 Occupational Fraud and Abuse

Occupational fraud and abuse is described as the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of one's employing organization's resources or assets. Through the use of real-life case examples, this course will focus on the types of persons most likely to perpetrate occupational fraud, the conditions under which fraud might be committed, and the specific schemes used to defraud organizations of amounts ranging from hundreds to millions of dollars.

FACC 704 The Computer and Internet Fraud

Computers have made organizations easier to run. All accounting information, inventory records, customer data, and intellectual property that an organization possesses is contained somewhere in an electronic file. As such, these electronic files are vulnerable to attacks from both employees and outsiders from around the world. This course will provide the student with an understanding of how computer fraud and manipulation is accomplished and what security measures should be instituted to prevent it.

FACC 705 Fraud Detection and Prevention: Special Cases

The opportunity to commit and conceal fraud exists only when there are assets susceptible to misappropriation and a lack of internal controls to prevent or detect fraud. This course will focus on the high-risk fraud environments wherein assets are more vulnerable to misappropriation and fraud because of either a lack of, or non-functioning of, internal controls. The study of various fraud investigative methods and the process for communicating an expert report will be an essential part of this course.

ECF 610 Criminal Justice and Legal Concepts

The course provides an overview of the legal systems and expertise required for fraud risk professionals. The course enables participants to deepen their knowledge of the U.S. legal system by acquiring a broader understanding of processes and procedures that focus on fraud investigation, prosecution, and civil remedies. The course covers knowledge of law enforcement agencies, federal rules and regulations and evidence management, and expert testimony.