



Course Name: Forensic Accounting and Fraud Examination

Course Number: ACC* 170

Credits: 3

Catalog description: A study of basic principles and skills of Fraud Examination and Forensic Accounting: emphasis is placed on financial forensic, prevention, deterrence, and detection of fraud.

Prerequisite, Corequisite, or Parallel: ACC*113 or Parallel ACC*113

General Education Competencies Satisfied:

HCC General Education Requirement Designated Competency Attribute Code(s):

None

Additional CSU General Education Requirements for CSU Transfer Degree Programs:

None

Embedded Competency(ies):

None

Discipline-Specific Attribute Code(s):

BUS Business elective

Course objectives:

General Education Goals and Outcomes:

None

Course Specific Objectives:

1. Define Financial and Forensic Accounting. Explain the theory of the Fraud Triangle
2. Describe occupational Fraud and analyze the role of a corporation in Fraud prevention
3. List different types of scams associated with fraud
4. Discuss the primary purpose of the Sarbanes-Oxley Act of 2002
5. Describe the role of the external auditor in Financial reporting process
6. Describe ways by which assets may be hidden
7. Describe the benefits of strong interviewing skills
8. Explain the purpose of and use of computers in the forensic process
9. Describe cash receipts and disbursement schemes and other assets misappropriation



10. Identify some common reasons and ways in which financial statement fraud is committed.

Course Content:

- I. Introduction in Fraud Examination and Financial Forensics
 1. Core foundation related to fraud examination and financial forensics
 2. Careers in fraud examination and financial forensics
- II. Criminology Ethics, and the Legal Regulatory, and Professional Environments
 1. Who commits fraud and how
 2. Complex fraud and financial crimes
 3. Legal and ethics in the business environment
- III. Detection and Investigate Tools and Techniques
 1. Red flags and targeted risk assessments
 2. Detection and investigations
 3. Using information technology in financial forensic
- IV. Fraud scams
 1. Cash receipts
 2. Cash disbursements
 3. Corporation and the human factor
 4. Financial statement fraud

Date Course Created:

Date of Last Revision: 04/01/2017

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