BACHELOR OF SCIENCE DEGREE

ACCOUNTINGForensic Accounting

This curriculum provides education to students in the areas of white collar crime, obtaining documents for examination, federal regulation relating to fraud examinations, and the review of the provision of Sarbanes-Oxley Act of 2002 relating to the corporate governance and testing of internal controls related to corporate assets. The sequence of major offerings starts fall quarter.

MISSION STATEMENT:

The Forensic Accounting Program provides an intensive study of the element of fraud including prevention and detection in order to prepare students for the Certified Fraud Examiner (CFE) examination.

180 Credit Hours

FA425 Forensic Accounting II/5 FI210 Principles of Finance/5*

MA121 Principles of Management/5*

MT150 Principles of Marketing/5*

Technical and Basic Requirements:		General Education Requirements:	
123 Credit Hours		52 Credit Hours	
AC114	Accounting I/5*	CO179	Introduction to Human Communication/3*
AC115	Accounting II/5*	CO445	Group Dynamics/3
AC118	Accounting III/3*	EN	Any 300/400 level EN course/3
AC130	Introduction to Accounting Software/3*	EN180	Composition I/5*
AC202	Managerial Accounting/5*	EN200	Composition II/5*
AC212	Individual Taxes/5*	MH190	Algebra/5*
AC213	Intermediate Accounting I/5*	MH310	Finite Mathematics/3
AC214	Intermediate Accounting II/5*	OR	
AC301	Cost Accounting I/5	MH315	Calculus/3
AC310	Business Taxes/5	MH350	Statistics/5
AC375	Accounting Professional Ethics/3	MH420	Quantitative Methods/3
AC395	Auditing/5	PY177	Introduction to Psychology/3*
AC405	Accounting Information Systems/5	OR	
AC435	Advanced Accounting I/5	SO186	Sociology/3*
AC445	Governmental & Not-for-Profit Organizations/5	SC200	Principles of Ecology/3*
AC490	Accounting Capstone/3	SC320	Biology/3
BU325	Legal Issues in Commercial Transactions/5	UN110	First-Year Experience/2*
DP150	Spreadsheet Applications/3*	UN220	Introduction to Diversity Issues/3*
DP310	Advanced Spreadsheet Applications/3	Any 100/200 level EN or HI course/3*	
EC225	Macroeconomics/5*		
FA330	Financial Statement Investigation/5	General Education Electives:	
FA410	Forensic Accounting I/5	5 Credit Hours	
FA420	Legal Implications of Fraud Examination/5	Choose 300- or 400-level courses from the general	

(UN).

Degree level.

Note: Elective courses can apply to only one degree level. The same course cannot be re-used to satisfy the elective requirements at the Associate's Degree level and again at the Bachelor's

cation subject categories, which may include English (EN),

History (HI), Math (MH), Popular Culture (PO), Psychology

(PY), Science (SC), Sociology (SO), or University Survey

^{*}Denotes first- and second-year courses