

ACC 241 - PRINCIPLES FRAUD EXAMINATION

Course Description

This course is an introduction to the field of forensic accounting. Topics include the history of forensic accounting, the fraud triangle theory, financial statement misrepresentation, and fraud examination techniques, including fraud prevention and control. Students will be exposed to real-world cases in the area of forensic accounting. Group 2 course.

Credit Hours

3

Contact Hours

3

Lecture Hours

3

Required Prerequisites

ACC 123 with a 2.0 or higher

Recommended Prerequisites or Skills Competencies

ACC 221, ACC 222, ENG 112, critical reading ability is beneficial.

General Education Outcomes supported by this course

Critical Thinking - Direct

Course Learning Outcomes

Knowledge:

- Define fraud and the elements involved in fraud investigations.
- Explain the three components of the fraud triangle in relation to why fraud is committed.
- List the common methods to prevent and detect fraud.

Application:

- Differentiate between the various ways fraud is investigated and when to use each type.
- Analyze concealment methods and how they relate to the different types of fraud.
- Formulate conversion investigation methods.

Integration:

- Provide recommendations for fraud-related scenarios through case study.
- Skillfully conceptualize, apply, analyze, synthesize and evaluate information gathered from observation, experience, reflection, reasoning or communication.

Human Dimension:

- Identify how fraud affects students and actual corporations in the United States.

Caring - Civic Learning:

- Identify the indicators of fraud to determine potential fraud in business.
- Apply the ethical standards that guide Certified Fraud Examiners.

Learning How to Learn:

- Identify important sources of information or research that can be used to provide insight and guidance when indications of fraud are discovered.