

B.S. in Forensic Accounting and Fraud Examination

The Bachelor of Science in Forensic Accounting and Fraud Examination program is designed to prepare students for the Certified Fraud Examiner (CFE) exam and certification. This degree program reflects the importance of the ever-growing field of economic and financial crime investigation of business, government, and the not-for-profit sectors. The curriculum is focused on accounting and designed to provide graduates with the knowledge and skills essential to their successful entry into the accounting world or to specialize in the fraud examination area if they choose. Emphasis is placed on accounting, investigation skills, effective communications, quantitative skills, social responsibility, information technology, critical thinking skills, teamwork, business functional skills, digital forensics, cybersecurity, and commitment to lifelong learning.

Students will:

- Demonstrate extensive knowledge of the principles within the accounting discipline.
- Use knowledge of tax laws to compute tax liability for individuals, partnerships, and corporations.
- Apply auditing procedures and reporting requirements.
- Apply accounting knowledge in the field.
- Demonstrate proficiency in the accounting business core.
- Demonstrate proficiency in the legal/social business core.

Degree Requirements

The Embry-Riddle Aeronautical University – Prescott is a member of the Association of Collegiate Business Schools and Programs (ACBSP) and is accredited. The FAFE degree requires the successful completion of a minimum of 120 credit hours.

Program Requirements

General Education

Embry-Riddle degree programs require students to complete a minimum of 36 hours of General Education coursework. For a full description of Embry-Riddle General Education guidelines, please see the General Education section of this catalog.

Students may choose other classes outside of their requirements, but doing so can result in the student having to complete more than the degree's 120 credit hours. This will result in additional **time and cost** to the student.

Communication Theory and Skills	9
Computer Science/Information Technology	3
Mathematics	6
Physical and Life Sciences (Natural Sciences)	6
Humanities and Social Sciences	12
3 hours of Lower-Level Humanities	
3 hours of Lower-Level Social Science	
3 hours of Lower-Level or Upper-Level Humanities or Social Science	
3 hours of Upper-Level Humanities or Social Science	
Total Credits	36

Forensic Accounting Core (110 Credits)

The following course of study outlines the quickest and most cost-efficient route for students to earn their B.S. in Forensic Accounting and Fraud Examination. Students are encouraged to follow the course of study to

ensure they complete all program required courses and their prerequisites within four years.

Courses in the core with a # will satisfy your general education requirements.

ACC 210	Financial Accounting *	3
ACC 307	Governmental & Not-for-Profit Accounting *	3
ACC 312	Managerial Accounting **	3
ACC 329	Forensic Accounting and Fraud Examination *	3
ACC 339	Intermediate Accounting **	3
ACC 351	Auditing Principles and Procedures *	3
ACC 390	Financial Statement Analysis Business Valuation	3
ACC 401	Accounting Information Systems *	3
ACC 429	Fraud Auditing and Examination	3
ACC 490	Detecting & Preventing Financial Statement Fraud	3
or BA 437	Strategic Management and Consulting	
BA 189	Introduction to Business *	3
BA 201	Principles of Management	3
BA 222	Business Analytics Tools #	3
BA 311	Marketing	3
BA 319	Managerial and Organizational Behavior *	3
BA 325	Social Responsibility and Ethics in Management	3
BA 352	Business Analytics for Decision Making	3
BA 370	Machine Learning and Big Data **	3
BA 390	Business Law	3
BIO 120 & 120L	Foundations of Biology I and Foundations of Biology I Laboratory #	4
CI 119	Introduction to Cyber Security for Non-Majors	3
COM 122	English Composition #	3
EC 210	Microeconomics #	3
or EC 211	Macroeconomics	
FIN 332	Corporate Finance I *	3
General Education - Humanities Lower-Level Elective #		3
General Education - Communications Elective #		6
MA 120	Quantitative Methods I #	3
or MA 140	College Algebra	
MA 222	Business Statistics #	3
PSY 101	Introduction to Psychology #	3
PSY 306	Psychology of Deception Detection *	3
or PSY 336	Forensic Psychology	
PSY 313	Personality and Profiling **#	3
or PSY 337	Criminality	
SIS 200	Introduction to the U.S. Legal System	3
SIS 220	Investigative Methodology and Forensic Science #	4
SIS 342	Interview Techniques and Tactics	3
or SIS 340	Security Investigations and Interview	
SIS 352	White Collar Crime	3
or SIS 411	Procedural Laws and Evidence	

Open Electives (10 Credits)

Open Electives 10

Total Credits 120

* Only Offered in Fall

** Only Offered in Spring

General Education Course

All Army ROTC students are required to complete SS 321 - U.S. Military History 1900-Present (3 credits) in order to commission.

Forensic Accounting and Fraud Examination - General

Freshman Year

Fall		Credits
BA 189	Introduction to Business	3
BIO 120 & 120L	Foundations of Biology I	4
COM 122	English Composition	3
MA 120 or MA 140	Quantitative Methods I College Algebra	3
UNIV 101	College Success	(1)
Credits Subtotal		13.0

Spring		Credits
BA 201	Principles of Management	3
BA 222	Business Analytics Tools	3
	Humanities Lower-Level Elective	3
PSY 101	Introduction to Psychology	3
SIS 200	Introduction to the U.S. Legal System	3
Credits Subtotal		15.0

Sophomore Year

Fall		Credits
ACC 210	Financial Accounting	3
BA 319	Managerial and Organizational Behavior	3
CI 119	Introduction to Cyber Security for Non-Majors	3
MA 222	Business Statistics	3
PSY 306 or PSY 336	Psychology of Deception Detection Forensic Psychology	3
Credits Subtotal		15.0

Spring		Credits
ACC 312	Managerial Accounting	3
BA 352	Business Analytics for Decision Making	3
	Communications Elective	3
EC 210 or EC 211	Microeconomics Macroeconomics	3
SIS 220	Investigative Methodology and Forensic Science	4
Credits Subtotal		16.0

Junior Year

Fall		Credits
ACC 307	Governmental & Not-for-Profit Accounting	3
ACC 329	Forensic Accounting and Fraud Examination	3
FIN 332	Corporate Finance I	3
	Open Elective	2
SIS 342 or SIS 340	Interview Techniques and Tactics Security Investigations and Interview	3
Credits Subtotal		14.0

Spring		Credits
ACC 339	Intermediate Accounting	3
BA 311	Marketing	3
BA 370	Machine Learning and Big Data	3
	Communications Elective	3
PSY 313 or PSY 337	Personality and Profiling Criminality	3
Credits Subtotal		15.0

Senior Year

Fall		Credits
ACC 351	Auditing Principles and Procedures	3
ACC 390	Financial Statement Analysis Business Valuation	3
ACC 401	Accounting Information Systems	3
ACC 429	Fraud Auditing and Examination	3
	Open Elective	4
Credits Subtotal		16.0

Spring		Credits
ACC 490 or BA 437	Detecting & Preventing Financial Statement Fraud Strategic Management and Consulting	3
BA 325	Social Responsibility and Ethics in Management	3
BA 390	Business Law	3
	Open Elective	4
SIS 352 or SIS 411	White Collar Crime Procedural Laws and Evidence	3
Credits Subtotal		16.0
Credits Total:		120.0