

B.S. in Forensic Accounting and Fraud Examination

At the **Prescott Campus**, the Bachelor of Science in Forensic Accounting and Fraud Examination (FAFE), located in the College of Business, Security and Intelligence, focuses on the intersection of law enforcement and accounting. The program covers the four major sections of the Association of Certified Fraud Examiners' professional certification: Financial Transactions and Fraud Schemes; Fraud Prevention and Deterrence; Investigation; and Law. The Forensic Accounting and Fraud Examination program is accredited by the Accreditation Council for Business Schools and Programs (ACBSP).

Program-Level Student Learning Outcomes

Students will:

- Apply accounting knowledge in the field.
- Demonstrate extensive knowledge of the principles within the accounting discipline.
- Apply auditing procedures and reporting requirements.
- Explain the core tenets of the accounting business core.
- Explain the core tenets of the legal/social business core.

Prescott Program Requirements

General Education Requirements	38
Core Requirements	24
Support Courses	48
Electives	10
Total Credits	120

Program Details

The Bachelor of Science in Forensic Accounting and Fraud Examination program requires successful completion of a minimum of 120 credit hours. The program may be completed in eight semesters, or four years, assuming appropriate background and full-time enrollment. Students pursuing this undergraduate degree must earn a minimum cumulative grade point average (CGPA) of 2.00 for all work completed at the University. The courses necessary to earn this degree are listed below.

Students should be aware that many courses have prerequisites and/or corequisites. Students are responsible for ensuring that all prerequisite and degree requirements are met prior to enrollment in advanced coursework.

General Education Requirements

Communication	9
COMM 122 English Composition	
COMM 219 Speech	
COMM 221 Technical Communication *	
or COMM 222 Business Communication	
or COMM 223 Intelligence Communication	
Humanities - Lower Level	3
Social Sciences - Lower Level	3
PSYC 101 Introduction to Psychology	
Humanities/Social Sciences - Lower or Upper Level **	3
Humanities/Social Sciences - Upper Level	3
PSYC 313 Psychological Profiling: Theory and Critique	
or PSYC 337 Criminality	
Computer Science/Information Technology	3

BUAN 222	Business Analytics Tools	
Mathematics		6
MATH 120	Applied College Algebra	
STAT 222	Business Statistics	
Physical/Life Sciences		8
BIOL 120 & 120L	Foundations of Biology I and Foundations of Biology I Laboratory	
FRSC 220	Investigative Methodology and Forensic Science	
FRSC 220L	Investigative Methodology and Forensic Science Laboratory	
Total Credits		38

* COMM 222 is recommended.

** ECON 210 or ECON 211 is recommended.

Core Requirements

ACCT 210	Financial Accounting	3
ACCT 307	Governmental and Not-for-Profit Accounting	3
ACCT 312	Managerial Accounting	3
ACCT 329	Forensic Accounting and Fraud Examination	3
ACCT 338	Intermediate Accounting I	3
ACCT 351	Auditing Principles and Procedures	3
ACCT 429	Fraud Auditing and Examination	3
Choose One of the Following:		3
ACCT 490	Detecting and Preventing Financial Statement Fraud	
COIN 396	Co-Operative Education	
ACCT 399	Special Topics in Accounting	
ACCT 499	Special Topics in Accounting	
BUAN 407	Business Intelligence in Industry Capstone	
Approved Study Abroad Experience		
Total Credits		24

Support Courses

Program

PSYC 306	Psychology of Deception Detection	3
or PSYC 336	Forensic Psychology	
Total Credits		3

Business

BUAN 303	Data-driven Managerial Decision Making	3
BUAN 352	Business Analytics for Decision Making	3
BUSA 325	Social Responsibility and Ethics in Management	3
BUSA 390	Business Law	3
FINE 188	Personal Financial Management	3
FINE 332	Corporate Finance I	3
MGMT 201	Principles of Management	3
MGMT 317	Organizational Behavior	3
MKTG 311	Marketing	3
MMIS 320	Business Information Systems	3
Total Credits		30

Security

CISE 119	Introduction to Cyber Security for Non-Majors	3
GSIS 185	Risk Intelligence and Management	3
SOSC 200	Introduction to the U.S. Legal System	3
GSIS 342	Interview Techniques and Tactics	3

GSIS 352	White Collar Crime	3
Total Credits		15

Electives

Open Electives	10
Total Credits	10

Suggested Plan of Study

Year One

Requirements	Credits
GSIS 185 - Risk Intelligence and Management	3
COMM 122 - English Composition	3
MATH 120 - Applied College Algebra	3
PSYC 101 - Introduction to Psychology	3
Humanities - Lower Level	3
Semester Hours	15

Requirements	Credits
FINE 188 - Personal Financial Management	3
BUAN 222 - Business Analytics Tools	3
CISE 119 - Introduction to Cyber Security for Non-Majors	3
ACCT 210 - Financial Accounting	3
MGMT 201 - Principles of Management	3
Semester Hours	15

Total Credits

Total Hours for All Requirements: 30

Year Two

Requirements	Credits
ECON 210 - Microeconomics or 211 - Macroeconomics	3
COMM 219 - Speech	3
STAT 222 - Business Statistics	3
PSYC 306 - Psychology of Deception Detection or 336 - Forensic Psychology	3
BIOL 120 - Foundations of Biology I and BIOL 120L - Foundations of Biology I Laboratory	4
Semester Hours	16

Requirements	Credits
BUAN 303 - Data-driven Managerial Decision Making	3
SOSC 200 - Introduction to the U.S. Legal System	3
COMM 222 - Business Communication	3
ACCT 312 - Managerial Accounting	3
Open Elective	3
Semester Hours	15

Total Credits

Total Hours for All Requirements: 31

Year Three

Requirements	Credits
BUAN 352 - Business Analytics for Decision Making	3
MKTG 311 - Marketing	3
ACCT 329 - Forensic Accounting and Fraud Examination	3
FINE 332 - Corporate Finance I	3
ACCT 307 - Governmental and Not-for-Profit Accounting	3
Semester Hours	15

Requirements	Credits
ACCT 338 - Intermediate Accounting I	3
GSIS 342 - Interview Techniques and Tactics	3
MGMT 317 - Organizational Behavior	3
FRSC 220 - Investigative Methodology and Forensic Science and FRSC 220L - Investigative Methodology and Forensic Science Laboratory	4
Open Elective	3
Semester Hours	16

Total Credits

Total Hours for All Requirements: 31

Year Four

Requirements	Credits
ACCT 351 - Auditing Principles and Procedures	3
BUSA 325 - Social Responsibility and Ethics in Management	3
BUSA 390 - Business Law	3
MMIS 320 - Business Information Systems	3
Open Elective	3
Semester Hours	15

Requirements	Credits
ACCT 490 - Detecting and Preventing Financial Statement Fraud	3
GSIS 352 - White Collar Crime	3
ACCT 429 - Fraud Auditing and Examination	3
PSYC 313 - Psychological Profiling: Theory and Critique	3
Open Elective	1
Semester Hours	13

Total Credits

Total Hours for All Requirements: 28