FORENSIC ACCOUNTING - MSF

MSF 701 Fraud Examination: Detection and Deterrence  3 Credits
The course will concentrate on financial fraud, white-collar crime, how financial fraud is perpetrated, approaches to fraud investigations and documentation, and fraud detection and prevention. Ethical issues in fraud examination and investigation will be covered as well as strategies and tools for fraud deterrence in organizations. Note: All international students must register each semester.
Prerequisite: MSF 725 or MSF 726.

MSF 702 Financial Statement Fraud and Risk Assessment  3 Credits
Examines the variety of ways that fraud may be perpetrated in a company’s financial statements. Fraud schemes specific to areas of the financial statements will be examined in depth, including schemes related to revenue recognition, capitalization of expenses, understatement of liabilities and inadequate disclosure. Real life examples will be analyzed to identify early warning signs and techniques used to uncover fraud. Risk assessment tools and methodology will be explored and applied in a situational context.
Prerequisite: MSF 701.

MSF 703 Legal and Regulatory Environment of Forensic Accounting  3 Credits
Familiarity with the rules of evidence and laws governing individual rights will be emphasized. Interviewing techniques, expert witness testimony and report writing will be covered. Litigation support services will be discussed including measurement of economic damages and business valuations.
Prerequisite: MSF 701.

MSF 704 Computer Forensics  3 Credits
Introduction to computer forensics technology and techniques to collect electronic evidence and protect resources from criminal activity. This hands-on course covers computer and networking concepts, computer and white-collar crimes and best practices for examining computers, digital devices, and networks.

MSF 708 White Collar Crime  3 Credits
Psychological and sociological motivations of fraud perpetrators will be examined in depth. Crimes committed by ‘respectable people’ in positions of responsibility in private or public sector will be studied, looking at similarities and differences in behaviors. Discusses the nature of these crimes, how regulatory bodies and legal systems treat these criminals and how they seek to avoid detection and prosecution. Criminal procedure will be covered as it relates to such topics as search and seizure, due process and sentencing. The impact of this type of crime on individuals, organizations and society will be discussed.

MSF 755 Capstone Advanced Financial Investigations  3 Credits
Integration of legal, behavioral and technical aspects of forensic accounting investigations. Case analysis and presentations will emphasize analytical and writing skills while affording an opportunity to apply investigative procedures used in practice. Students will take part in a culminating activity such as a moot court exercise, which pulls together the data analysis, interviewing and other skills developed in the program.
Prerequisite: MSF 701, MSF 702, MSF 703, & MSF 704.