

# BACHELOR OF SCIENCE DEGREE

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## ACCOUNTING

### Forensic 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 summer and fall quarters.

#### 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

##### Technical and Basic Requirements:

##### 102 Credit Hours

AC114 Accounting I/5\*  
AC115 Accounting II/5\*  
AC117 Personal Taxes/5\*  
AC118 Accounting III/3\*  
AC202 Managerial Accounting/5\*  
AC221 Intermediate Accounting I/5\*  
AC222 Intermediate Accounting II/5\*  
AC225 Survey of Governmental & Not-for-Profit Accounting/3\*  
AC315 Lean Accounting/5  
AC321 Corporate Governance/3  
AC375 Accounting Professional Ethics/3  
AC405 Accounting Information Systems/5  
AC411 A Survey of Auditing/3  
AC490 Accounting Capstone/3  
BU115 Contract Law/5\*  
CJ200 Criminal Law for Non-Legal Majors/3\*  
DF100 Introduction to Digital Forensics/3\*  
DP150 Spreadsheet Applications/3\*  
FA330 Financial Statement Investigation/5  
FA340 Interviewing for Fraud/5  
FA410 Forensic Accounting I/5  
FA420 Legal Implications of Fraud Examination/5  
FA425 Forensic Accounting II/5  
PL120 Litigation/5\*

##### General Education Requirements:

##### 64 Credit Hours

CO179 Introduction to Human Communication/3\*  
CO445 Group Dynamics/3  
EN Any 300/400 level EN course/3  
EN180 Composition I/5\*  
EN200 Composition II/5\*  
MH190 Algebra/5\*  
MH310 Finite Mathematics/3  
OR  
MH315 Calculus/3  
MH350 Statistics/5  
MH420 Quantitative Methods/3

PY177 Introduction to Psychology/3\*

OR

SO186 Sociology/3\*  
SC200 Principles of Ecology/3\*  
SC320 Biology/3

OR

SC330 Physics/3  
UN110 First-Year Experience/2\*  
UN220 Introduction to Diversity Issues/3\*  
Any 100/200 level AR, EN, HI, RE, or SP course/3\*  
Any 300/400 level PY or SO course/3  
Any 300/400 level AR, CO, HI, PH, PO, or WS courses/9

##### General Education Electives: 9 Credit Hours 3 Credit Hours\*

Choose 100- or 200-level courses from the general education subject categories, which may include Art (AR), English (EN), History (HI), Math (MH), Political Science (PS), Psychology (PY), Religion (RE), Sociology (SO), Spanish (SP), or University Survey (UN).

##### 6 Credit Hours

Choose 300- or 400-level courses from the general education subject categories, which may include Art (AR), Communication (CO), English (EN), History (HI), Math (MH), Popular Culture (PO), Psychology (PY), Science (SC), Sociology (SO), University Survey (UN), or Women's Studies (WS).

##### Specialized Electives:

##### 5 Credit Hours

Choose courses at the 300 or 400 level that are not required in your program.

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 Degree level.

\*Denotes first and second year courses