

Graduate Certificate in Fraud and Forensic Accounting

(Effective September 2009)
(15 credits)

Pre Program Requirements (3 credits)

<u>Course</u>	<u>Title</u>	<u>Prerequisite</u>
AC 611	Financial Accounting Problems I	None

Required Core (12 credits)

<u>Course</u>	<u>Title</u>	<u>Prerequisite</u>
AC 730	Business Process & Systems Assessment * ¹	None
AC 741	Financial Statement Auditing* ²	AC611 and Pre or Co-Req AC730
AC 772	Principles of Fraud Investigation	Pre or Co-Reg: AC611
AC 773	Fraud and Forensic Accounting	AC611; AC612 recommended

*¹ If appropriate AC731 Advanced AIS: Modeling Effective Accounting Systems (Pre-Req: AC730) may be substituted for AC730.

*² If appropriate AC742 IT Auditing (Pre-Req: AC741) or AC744 Internal Auditing (Pre-Req: AC611 or PF Module I) may be substituted for AC741.

Restricted Elective (3 credits)

Select one of the following courses.

<u>Course</u>	<u>Title</u>	<u>Prerequisite</u>
AC 701	Internship in Accounting (must be in area of forensic accounting)	Nine hours of accounting courses at the 600level of higher
AC 742	IT Audit (if not taken as the audit course in the core)	AC741
AC 744	Internal Audit (if not taken as the audit course in the core)	AC611 or GR524
IPM 723	Information Security, Control, and Ethics	None
LA 701	Business Law	None
LA 715	International Business Law	None

ADVISING GUIDANCE

- All course work must be completed within five years
- All course prerequisites must be satisfied. Please note that the stated prerequisites of a course may also have a prerequisite that must be satisfied.