

FORENSIC ACCOUNTING GRADUATE CERTIFICATE

Program Overview

Over the last four decades, the field of forensic accounting has grown tremendously as increased federal legislation and more stringent auditing standards have helped to make the detection, prevention and prosecution of financial fraud a priority.

Career opportunities in forensic investigation include positions in the government, public accounting, insurance, law, business and non-profit sectors. The role of forensic accountants is far-reaching: these skilled professionals combine their accounting knowledge with critical investigative and analysis skills. They help to manage and reduce risk; identify and prosecute criminal activities such as embezzlement or illegally obtained funds; and advise on critical financial transactions from mergers and acquisitions to bankruptcy proceedings.

For the convenience of professionals, Rider's 12-credit Forensic Accounting Graduate Certificate program is offered in a variety of delivery formats: all-online, blended or on-campus evening classes. Classes are offered year-round with start dates in the spring, summer and fall.

You can complete the certificate in as little as two semesters, acquiring the skills to identify, collect and examine evidence for accounting fraud and abuse. Learning outcomes are:

- Identify, detect and prevent common fraud schemes and fraudulent financial reporting
- Recognize misappropriation of assets and corruption
- Gather and deliver evidence for the purpose of litigation
- Support fraud cases through documentation and analysis for litigation support
- Understand how internal control systems minimize or mitigate the potential for fraud including control frameworks and specific control procedures

Completion of the Certificate

You must achieve an overall GPA of 3.0 in the program, with no grades earned below a "C", to earn the certificate.

Certificate Offered

- Certificate in Forensic Accounting

Contact

Dean's Office

Graduate Programs
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Program Website: <https://www.rider.edu/forensicacct> (<https://www.rider.edu/academics/colleges-schools/college-business-administration/graduate-programs/forensic-accounting-graduate-certificate-program/>)

Related Programs

- Master of Accountancy (MAcc) (<http://catalog.rider.edu/archives/2021-2022/graduate/colleges-schools/business-administration/programs-certificates/master-accountancy/>)

- Business Analytics Graduate Certificate (<http://catalog.rider.edu/archives/2021-2022/graduate/colleges-schools/business-administration/programs-certificates/business-analytics-certificate/>)

Program Requirements

(12 credits)

The Forensic Accounting Graduate Certificate requires students to complete four graduate-level courses (12 credit hours) to complete the program.

Foundation Courses for the Program

Before starting with the core program's courses, students must demonstrate technology proficiency by satisfying ONE of the following conditions:

1. Earn a grade of "C" or better in Rider University's ACC 310, ACC 311 and ACC 400 or similar coursework at an accredited four-year institution within six years prior to the semester admitted;

OR

2. Complete PMBA 8020 with a grade of B or better AND PMBA 8324 and ACC 400 with a grade of C or better.

Core Requirements for the Program

Code	Title	Credits
MACC 663	Fraud and Forensic Accounting	3
MACC 665	Fraud Detection and Deterrence	3
MACC 667	Business Valuations: Fundamentals, Techniques and Theory	3
PMBA 8351 or PMBA 8312	Business Analytics Fundamentals ¹ Business Intelligence Tech-Data Mining	3
Total Credits		12

¹ The prerequisite for PMBA 8351 is PMBA 8051. Students who choose to take this class must either take PMBA 8051 or have it waived with previous coursework. Please email gradbusiness@rider.edu (<http://catalog.rider.edu/graduate/colleges-schools/business-administration/forensic-accounting-grad-cert/&mailto:gradbusiness@rider.edu>) for more information.

Courses and Descriptions

MACC 663 Fraud and Forensic Accounting 3 Credits

This course provides a background in all areas of forensic accounting including: fraudulent financial reporting and the detection of fraud, money laundering and transnational flows, courtroom procedures and litigation support, as well as cybercrime. A wide variety of teaching tools are employed including extensive use of the professional literature, case analysis, videos, role playing and text materials.

Prerequisite(s): ACC 310 or ACC 310P, ACC 311 or ACC 311P, and ACC 400 or ACC 400P.

MACC 665 Fraud Detection and Deterrence 3 Credits

This course explores contemporary forensic accounting topics pertaining to fraud examination, detection and deterrence. Topics include audit responsibility and reporting, professional judgment, quality control and developing effective policies in preventing and detecting economic crimes. Students will apply relevant fraud examination techniques to a variety of settings.

Prerequisite(s): ACC 310 or ACC 310P, ACC 311 or ACC 311P, and ACC 400 or ACC 400P.

MACC 667 Business Valuations: Fundamentals, Techniques and Theory 3 Credits

This course examines fundamentals of business valuations including basic, intermediate, and some advanced concepts and methodologies required by accounting and finance professionals in valuing a closely held (privately-owned) business where there is no market price.

Prerequisite(s): completion of PMBA 8040 and PMBA 8020 or the Preliminary Accounting Requirements.

Prerequisites: PMBA 8040 or VL12 with a score of WV AND PMBA 8020 or VL10 with a score of WV OR VL25 with a score of WV OR VL26 with a score of WV.

PMBA 8312 Business Intelligence Tech-Data Mining 3 Credits

In this course, students will learn to solve problems/exploit opportunities by processing datasets, interpreting results, and deploying solutions.

This course provides hands-on experience with these tasks. Upon this base of experience, students will build a robust data mining methodology that can be applied to real-world investigations. The course of study will include Online Analytical Processing (OLAP), statistical and machine learning techniques, and unstructured text analysis. Students will learn to apply these techniques through the study of payroll, procurement, and expense report fraud. Cell phone and credit card fraud, credit and bankruptcy analysis, and customer relationship management will also be covered.