FRAUD AND BUSINESS FORENSICS CONCENTRATION

Program Overview
The Business Forensics concentration is designed to prepare students for a career in the field of fraud investigation and forensics. The curriculum encompasses fraud examinations, financial investigations, the psychology of white-collar crime, forensic interrogations and evidence management, and presentation for civil and criminal trials. A variety of teaching tools are employed including case studies, mock investigations, mock trials, guest speakers and professionals who are experts in their areas.

The program offers a track in either Accounting or Information Systems.

Admission
Current undergraduate College of Business Administration (CBA) students majoring in Accounting or Information Systems may choose a concentration on Fraud and Business Forensics. CBA students who want to declare this concentration should do so through the CBA Undergraduate Academic Coordinator in the Dean’s Office in Sweigart Hall a semester prior to beginning coursework.

Degree Offered
• Concentration in Fraud and Business Forensics

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Program Website: Fraud and Business Forensics Concentration (http://www.rider.edu/academics/colleges-schools/college-business-administration/undergraduate-majors-programs/accounting-
0)

Associated Department: Department of Accounting

A concentration in Fraud and Business Forensics consists of four courses that can be completed as part of the undergraduate Accounting or Information Systems program. The concentration prepares students for a career in the field of fraud investigation and forensics by providing skills and tools to both prevent fraud from occurring and discovering fraud after it has occurred.

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<tr>
<th>Code</th>
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<th>Credits</th>
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<tbody>
<tr>
<td>ACC 321</td>
<td>Internal Auditing</td>
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<tr>
<td>ACC 325</td>
<td>Fraud Examination and Business Forensics</td>
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<td>ACC 450</td>
<td>Business Forensic Application</td>
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Tracks
Select one of the following Tracks: 3

Accounting Track

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<tr>
<td>ACC 320</td>
<td>Accounting Info Systems</td>
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<td>or ACC 400</td>
<td>Principles of Auditing</td>
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Information Systems Track

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<td>CIS 370</td>
<td>Systems Analysis and Design Project</td>
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Students must achieve a minimum 2.5 GPA in the coursework required for the concentration, with no grade lower than a “C” in any course in the concentration.

Courses and Descriptions
• ACC-325 - Fraud Examination and Business Forensics
This course introduces students to the prevalence of fraud and fraudulent financial reporting in all forms of business, including the many methods used by employees and managers to perpetrate fraud. Topics will include: the motivation of individuals to commit fraud, various types of fraud schemes perpetrated in the workplace, as well as the various tools and techniques that are used to investigate, detect and prevent fraud. Prerequisite: ACC-210

• ACC-321 - Internal Auditing
This course introduces the internal audit profession, including understanding the nature and activities associated with the internal audit process. Topics include: international auditing standards, risk assessment including internal control system evaluation, business processes, and the relationship of management and employee fraud to the internal audit process. Prerequisite: ACC-220.

• ACC-450 - Business Forensic Application
This course integrates various business disciplines to perform complex investigative cases and analyses, thus demonstrating mastery of the knowledge and skills required to be effective forensic professionals. The course covers how to manage and present digital and technical evidence gathered for forensic litigation cases, including the ability to be an expert witness in court. Prerequisites: ACC-325, ACC 321.

• ACC-320 - Accounting Information Systems
This course introduces accounting information systems and enterprise-wide, process-focused information systems. Topics include quality of data for decision usefulness, internal control concepts and documentation tools, and database theory and applications. Prerequisite: ACC-310.

• ACC-400 - Principles of Auditing
This course introduces financial statement audits performed by certified public accountants. Topics include corporate governance, the audit environment, professional standards, audit methodology, and audit report preparation. The course also provides an overview of other types of assurance and non-assurance services provided by CPA firms. Prerequisites: ACC-302 and ACC-311.

• CIS-370 - Systems Analysis and Design Project
Topics include modeling techniques and methodologies to address the planning, analysis, design, and implementation of high quality systems, delivered on time and within budget. Using rapid application development tools, students will also construct an operational system within the span of a single semester. Issues and tools related to the management of project teams are also discussed. Prerequisite: CIS-330.