

FRAUD AND BUSINESS FORENSICS CERTIFICATE

Program Overview

The Business Forensics certificate 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 requires a track in either Accounting or Information Systems.

Admission

Current undergraduate Norm Brodsky College of Business students may choose to earn a certificate in Fraud and Business Forensics. Students who want to declare this certificate should do so through the Norm Brodsky College of Business Dean's Office in Sweigart Hall one semester prior to beginning coursework.

Degree Offered

- Certificate in Fraud and Business Forensics

Contact

Marge O'Reilly-Allen, PhD, CPA
 Associate Professor
 Sweigart Hall 350
 609-895-5505
 oreillyallen@rider.edu

Program Website: Fraud and Business Forensics Certificate (<http://www.rider.edu/academics/colleges-schools/college-business-administration/undergraduate-majors-programs/accounting-0/>)
Associated Department: Department of Accounting (<https://www.rider.edu/academics/colleges-schools/norm-brodsky-college-business/faculty-departments/accounting/>)

Fraud and Business Forensics Requirements

(12 credits)

A certificate in Fraud and Business Forensics consists of four courses that can be completed as part of the undergraduate Accounting or Information Systems program. The certificate 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.

Code	Title	Credits
Required Courses		
ACC 321	Internal Auditing	3
ACC 325	Fraud Examination and Business Forensics	3
ACC 450	Business Forensic Application	3
Tracks		
Select one of the following:		3

Accounting Track

ACC 320 Accounting Info Systems
 or ACC 400 Principles of Auditing

Information Systems Track

CIS 370 Systems Analysis and Design Project

Total Credits 12

Students must achieve a minimum 2.5 GPA in the coursework required for the certificate, with no grade lower than a "C" in any course in the certificate.

Courses and Descriptions

ACC 320 Accounting Info Systems 3 Credits

This course provides an introduction to 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(s): ACC 220 and CIS 185.

ACC 321 Internal Auditing 3 Credits

This course provides an introduction to 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(s): ACC 220.

ACC 325 Fraud Examination and Business Forensics 3 Credits

This course provides an introduction to the prevalence of fraud in all forms of business, including the many methods used by employees and managers to perpetrate fraud. Topics 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(s): ACC 210.

ACC 400 Principles of Auditing 3 Credits

This course provides an introduction to 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.

Prerequisite(s): (ACC 310 with a minimum grade of C- or ACC 310P with a minimum grade of C-) or VL02 with a score of WV.

ACC 450 Business Forensic Application 3 Credits

This course provides an opportunity 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.

Prerequisite(s): ACC 325 and ACC 321.

CIS 370 Systems Analysis and Design Project 3 Credits

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(s): CIS 330.