

Course Abstract

Course ID and Name: ACC 221, Fraud Examination

Department: Business and Computer Science

Chairperson or Course Coordinator: Dr. Aslihan Cakmak

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Prerequisites: ACC-207 and CSC-105 or CSC-106

Co-requisites: None

Course Description:

Fraud examination will examine types of fraud, sources of evidence, and analysis of internal and external fraud schemes with an emphasis on the skills needed to identify and investigate fraud.

Credits: 3

If you need accommodations due to a disability, contact Disability Services in Edison Hall Room 100, 732.906.2546.

To foster a productive learning environment, the College requires that all students adhere to the Code of Student Conduct which is published in the college catalog and website.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Identify the best approach to provide service to the fraud client by examining a fact pattern or scenario related to economic damages or occupational fraud.
2. Describe control elements to prevent and detect specific fraud scenarios as a foundation for fraud detection, investigation, and remediation.
3. Describe required skill sets and be able to determine how to approach forensic accounting engagements, including litigation services and investigations.

Course Content Areas:

- Identification of skills necessary to be able to determine when assistance of professionals, with the levels of expertise, is necessary to help identify the elements of fraud based on a fact pattern or scenario
- Fraud risk factors likely to indicate specific fraud acts and schemes and types of controls necessary to mitigate those fraud schemes
- Explain the different elements of good anti-fraud environments, processes, and control procedures, and how they work together
- Skill sets required to be able to determine how to approach forensic accounting engagements, including litigation services and investigations