

Course Abstract

Course ID and Name: ACC 222, Fraud Data Analysis

Department: Business and Computer Science

Chairperson or Course Coordinator: Dr. Aslihan Cakmak

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Prerequisites: ACC-221

Co-requisites: None

Course Description:

The study of computer-aided data analysis techniques for detecting and investigating fraud cases, issues related to the collection and use of digital evidence and collection of data from electronic devices.

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 the course, students will be able to:

1. Perform risk assessment and apply the rules for the appropriate handling and custody of evidence in an investigative scenario.
2. Use the internet, computerized audit tools software and other resources to investigate and collect evidence.
3. Identify situations where a forensic computer specialist must be retained so that legal proceedings against a perpetrator will not be jeopardized if evidence is gathered by an investigator who lacks appropriate skills.
4. Recognize situations that violate criminal laws, rights to privacy and other related issues by learning and understanding the basic knowledge types of cyber-crime, intellectual property and privacy laws related to cyber-crime (e.g., relevant sections of USC Title 18).
5. Develop prevention programs to prevent, deter and detect the use of IT systems to commit fraud and other criminal acts.

Course Content Areas:

- Internet and other resources for investigating and collecting evidence
- Ability to articulate various manifestations on types of fraud that could arise in company records and identify the issues related to computerized audit tools and techniques (CCAATTS) engagements and identifies the necessary expertise
- Methods of documenting and presenting the results of work performed
- Recognize situations that violate criminal laws, rights to privacy and other related issues
- Development of prevention programs to prevent, deter and detect the use of IT systems to commit fraud and other criminal acts