

MAC 8262: Fraud Exm & Forensic Acct

This course is designed to give students an overview of the sociological motivation for fraud, a framework for developing a fraud investigation, specific skills to detect and quantify fraud, and legal rules of evidence of prosecution. Using text materials and articles, case studies, computer assisted audit tools and techniques, and guest speakers, forensic accounting methods are explored. This course focuses on litigation support activities including interviewing witnesses, identifying valid evidence, tracing illegal funds, and preparing expert testimony and reports. Differences in perspectives and methodologies of fraud investigators and independent auditors are highlighted. Recent legislation including Sarbanes-Oxley and the USA Patriot are discussed.

Credits: 3.0