**ACC 3350: Fraud Examination**

The focus of the course is on the pervasiveness and causes of fraud, methods for investigating fraud within organizations, and what organizations can do to prevent and detect fraud. The successful completion of the course provides a basic understanding of various types of fraud, the fraud triangle, fraud prevention and internal control, fraud detection and investigation techniques, financial statement fraud, fraud against organizations, bankruptcy and divorce fraud, fraud in e-commerce, and the legal elements and resolution of fraud.

**Credits:** 3.0  
**Prerequisites:**  
ACC 2430  
ACC 2430 :Y :D-  
**Program:** Accounting