This course provides an introduction to the fundamentals and techniques of investigative and forensic accounting. The development of forensic accounting as a discipline and its interaction with business, law, auditing and information systems will be explored. Subjects include financial statement and tax fraud, divorce and bankruptcy, identity theft and various white-collar crimes. Forensic principles necessary to detect, prevent and prosecute financial crimes will be explored.

**JUSTIFICATION FOR COURSE:**

**PREREQUISITES:**

**COREQUISITES:**

**ADVISORIES:**

**ASSIGNED DISCIPLINES:** Accounting

**MATERIAL FEE:** Yes [ ] No [X] Amount: $0.00

**CREDIT STATUS:** Noncredit [ ] Credit - Degree Applicable [X] Credit - Not Degree Applicable [ ]

**GRADING POLICY:** Pass/No Pass [X]  Standard Letter [X]  Not Graded [ ]  Satisfactory Progress [ ]

**OPEN ENTRY/OPEN EXIT:** Yes [ ] No [X]

**TRANSFER STATUS:** CSU Transferable[X]  UC/CSU Transferable[ ]  Not Transferable[ ]

**BASIC SKILLS STATUS:** Yes [ ] No [X]  LEVELS BELOW TRANSFER: Not Applicable

**CALIFORNIA CLASSIFICATION CODES:** Y - Not Applicable

**NON CREDIT COURSE CATEGORY:** Y - Not applicable, Credit Course

**OCCUPATIONAL (SAM) CODE:** C

**REPEATABLE ACCORDING TO STATE GUIDELINES:** No [X]  Yes [ ]

**NUMBER REPEATS:**

**REQUIRED FOR DEGREE OR CERTIFICATE:** No [ ] Yes [X]

Associate of Arts: Liberal Arts: Emphasis in Business and Technology(Associate in Arts)

**GE AND TRANSFER REQUIREMENTS MET:**

CSU Transfer Course

A. Transfers to CSU

Degree Applicable

AA Degree Applicable

**COURSE LEVEL STUDENT LEARNING OUTCOME(S) Supported by this course:**
1. define and analyze the legal and auditing environment surrounding forensic accounting.
2. analyze and apply methods of detection, prevention, and prosecution of financial crimes.
3. define and analyze various white-collar crimes such as money laundering, financial statement fraud, tax fraud, and organized crime and terrorism.
4. explore the practice of forensic accounting and how it interacts with the business environment, information systems, and the law.

COURSE OBJECTIVES:
1. Explore the practice of Forensic Accounting and how it interacts with with the business environment, information systems and law through case study, class discussion and readings.
2. Define and analyze various white-collar crimes such as money laundering, financial statement fraud, tax fraud and organized crime/terrorism through case studies and class discussion.
3. Analyze and discuss methods of detection, prevention and prosecution of financial crimes and be able to apply this knowledge and awareness in a workplace or business environment.
4. Define and analyze the legal and auditing environment surround the discipline of Forensic Accounting.

COURSE CONTENT:
LECTURE CONTENT:

A. Introduction to the forensic accounting legal environment, auditing environment and information systems
   1. Identification of legal, information systems and auditing principles necessary to detect, prevent and prosecute various financial crimes.
B. Introduction to concepts of forensic science, auditing and investigation and how they apply to the forensic analysis of business transactions.
C. Sarbanes-Oxley
   1. An introduction to the pros and cons of the legislation and how it influences the current business environment.
D. Forensic accounting applications—detection, analysis and prevention of:
   1. Financial statement fraud
   2. Employee, vendor, and other fraud against the organization
   3. Tax fraud
E. Divorce and bankruptcy fraud
   1. Conceptual discussion of procedures and discovery of concealed assets in bankruptcy.
   2. Discussion of the identification of concealed assets in divorce
F. Identity theft
   1. Identification and prevention
G. Organized crime and terrorism
   1. Identification of major crime and terror organizations
   2. Money laundering

METHODS OF INSTRUCTION:

A. Lecture:
B. Online:
C. Independent Study:

INSTRUCTIONAL TECHNIQUES:

COURSE ASSIGNMENTS:

Reading Assignments

Text
Websites
Research and discussions

Out-of-class Assignments
Research internet and various periodicals/articles on Forensics.

Prepare a position or report including summary of articles, analysis as to the usefulness of the content, and how it is relevant to the study of Forensics Accounting.

**Writing Assignments**

A weekly "real world" case study will require students to read, analyze, post responses to case relevant questions and discussions. Weekly quizzes will test comprehension of reading material from the textbook. A mid-term and final exam will be given to test course proficiency in subject material.

**METHODS OF STUDENT EVALUATION:**

Midterm Exam  
Final Exam  
Short Quizzes  
Written Assignments  
Essay Examinations  
Objective Examinations  
Report  
Problem Solving Exercises  
Oral Presentations

**Demonstration of Critical Thinking:**

Students will be required to provide references as support for responses given to case related discussions including analyses of fellow classmates points of agreement and/or disagreement.

**Required Writing, Problem Solving, Skills Demonstration:**

A weekly "real world" case study will require students to read, analyze, post responses to case relevant questions and discussions. Weekly quizzes will test comprehension of reading material from the textbook. A mid-term and final exam will be given to test course proficiency in subject material.

**TEXTS, READINGS, AND RESOURCES:**

**TextBooks:**


**LIBRARY:**

Adequate library resources include:

**Comments:**

**Attachments:**

[Attached Files]