

Accounting Fraud Certificate – 752L
Requirements Effective Fall 2011
Program Planning Guide

Program Description: This certificate provides students with an overview of detection and prevention of financial fraud, financial abuse, and economic crime. Topics include money laundering, bribery, and kickback schemes, retail loss prevention, investment swindles, securities fraud and *Ponzi* schemes, health care and Medicare/Medicaid fraud, inventory fraud, insurance fraud, and other accounting fraud. Additionally, the curriculum includes case studies and discussions on preventative methods, effective internal control, and corporate culture and ethics. Instructional material includes videos of actual financial crimes, interviews with perpetrators, record reconstruction, and presentations by experts

Prerequisites: Many classes have prerequisites. Prerequisites are those classes that prove eligibility for entry-level classes by testing or by having satisfied prior course work. Course work earned at other institutions must be unofficially evaluated or approved by a program advisor before registering.

Accounting Fraud Certificate Prerequisites: ACCT 200, or any ACCT course, or instructor permission

Note: Advanced placement testing, work experience, and transfer of credits may result in course waivers, credit transfer, and advanced placement.

Program Requirements		
Course Number	Certificate Requirements (15 credits)	Credit Hours
ACCT 272	Fraud Examination	5
ACCT 273	Introduction to Financial Criminology	5
ACCT 274	Forensic Accounting	5
		Total Credits: 15 (excluding pre-requisites)

Program Outcomes:

- Explain how and why occupational fraud is committed
- Identify categories of financial statement fraud
- Identify how fraudulent conduct may be deterred
- Explain methods used by fraudsters to conceal fraud
- Demonstrate how allegations of fraud should be investigated and resolved

What Skills do I need to be successful in this field?

- <http://www.onetonline.org/link/summary/13-2099.04>

What are some potential job titles?

- Special Agent
- Investigator
- Certified Fraud Examiner

Wages, employment trends and pathways

- <http://www.onetonline.org/link/summary/13-2099.04#WagesEmployment>

Course Sequence: This program of study is outlined by quarter, and courses should be taken in the indicated sequence. However, it should not be concluded that students will always proceed through their program of study exactly as prescribed here. The number of quarters listed here is minimal. Not all courses are offered every quarter. Individual student experiences, educational and training background, and personal schedules and demands all may affect the time it takes to finish this program. Also, in general, summer quarter is not considered one of the full-time quarters in the program.

1st quarter: ACCT 272

2nd quarter: ACCT 273

3rd quarter: ACCT 274

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Program Website: <https://northseattle.edu/certificates/accounting-fraud-certificate>