

ACC 241 - PRINCIPLES FRAUD EXAMINATION

Course Description

This course is an introduction to the field of fraud examination. Topics include types of fraud, the fraud triangle theory, fraud prevention and detection, investigation techniques, and the resolution of fraud. Students will analyze real-world cases and perform research. Group 2 course.

Credit Hours

3

Contact Hours

3

Lecture Hours

3

Required Prerequisites

ACC 123 with a 2.0 or higher.

Recommended Prerequisites or Skills Competencies

ACC 221, ACC 222, ENG 112; critical reading ability is beneficial

General Education Outcomes supported by this course

Critical Thinking - Direct

Course Learning Outcomes

Knowledge:

- Define fraud and the elements involved in fraud investigations.
- Explain the three components of the fraud triangle in relation to why fraud is committed.
- List the common methods to prevent and detect fraud.

Application:

- Differentiate between the various ways fraud is investigated and when to use each type.
- Describe the mitigation process including the court system and remedies available when fraud has been discovered.

Integration:

- Provide recommendations for fraud-related scenarios through case study.
- Skillfully conceptualize, apply, analyze, synthesize and evaluate information gathered from observation, experience, reflection, reasoning or communication.
- Perform basic data analysis procedures for fraud detection.

Human Dimension:

- Identify how fraud affects individuals, consumers, organizations and society.

Caring - Civic Learning:

- Identify elements used in creating a culture of honesty and high ethics.

Learning How to Learn:

- Identify important sources of information or research that can be used to provide insight and guidance when indications of fraud are discovered.