

Forensic Accounting

Business

Forensic Accounting



Forensic Accounting is a combination of accounting and investigation skills that provide students with both litigation support and investigative support skills. Forensic accountants testify in courtrooms in clear and concise manner and present evidence for financial investigations. The investigations performed may include traditional audits or a court-required examination of records to provide evidence used to resolve a legal issue. Forensic accountants may find employment with police agencies,

banks and financial institutions, insurance companies, or within various governmental agencies.

Career Options

As the economy grows, the number of businesses will increase as well as the need for accountants. The accounting profession generally has a low rate of turnover; therefore, openings will be primarily created through retirements and promotions.

Program Learning Outcomes

Students who complete the Accounting program will be employable in a variety of accounting positions in which:

1. Students will create financial statements, reports, and schedules.
2. Students will interpret financial statements and make managerial decisions.
3. Students will integrate accounting knowledge into soft-ware programs.
4. Students will demonstrate accurate skills in recording transactions.

Business Electives:

ACC222	Cost Accounting II
BUS160	International & Global Business
BUS250	Labor Relations
BUS260	International Trade
CIS113	Microsoft Excel
CIS118	Access
CIS119	Power Point
CIS122	Intermediate Excel
ECO211	Macroeconomics
ECO212	Microeconomics
MGT110	Management
MGT210	Human Resource Management
MGT280	Business Climate Analysis
MKT230	Salesmanship

Computer Accounting Electives:

ACC261	Quick Books
ACC262	Peachtree
ACC271	Intermediate Quick Books
ACC272	Advanced Quick Books

General Studies Electives:

See back of this page for a list of courses.

Humanities Electives:

Choose a 3 hour course with a prefix in the following areas: ENG, HUM, PHI (See complete list on the back of this page.)

Computer Electives:

Choose 3 credit hours from the following list:	
CIS112	Microsoft Word
CIS113	Microsoft Excel
CIS114	Microsoft Applications
CIS118	Access
CIS119	Power Point
CIS122	Intermediate Excel

Program Sequence

First Semester

+	ACC111	Financial Accounting	4
+	ACC120	Payroll Accounting	3
	ENG111	Composition I	3
		Mathematics Elective	3
		Social/Behavioral Science Elective	<u>3</u>
			16

Second Semester

+	ACC112	Managerial Accounting	4
	ENG112	Composition II	3
+	FRA100	Fraud Detection and Deterrence	3
		Computer Elective	2
		Humanities Elective	<u>3</u>
			15

Third Semester

+	ACC211	Intermediate Accounting I	3
+	ACC221	Cost Accounting I	3
+	FRA200	Fraud Examination	3
		Business Elective	3
		Computer Accounting Electives (3)	<u>3</u>
			15

Fourth Semester

+	ACC212	Intermediate Accounting II	3
	BUS221	Business Law	3
+	FRA210	Legal Elements of Fraud	3
+	FRA220	Corp. Internal Control & Governance	3
		General Studies Elective	<u>3</u>
			15

+ Students must attain a 2.00 grade point average in these technical courses to graduate.

*** Course curriculum is subject to change. Please consult with an Academic Advisor for up-to-date information*

Mathematics Electives:

BUS110	Business Math with Calculators
MTH109	College Algebra

Social Behavioral Science Electives:

Choose a 3 hour course with a prefix in the following areas: HIS, PSY, SSC (See complete list on the back of this page.)

Contact Information

For Program Information, Contact:

Von Plessner, Dean
Business Division
(419) 267-1348
vplessner@northweststate.edu

For Admissions Information, Contact:

Admissions Office
(419) 267-1320

Business Technologies Division

The Business Technologies Division at Northwest State offers a variety of degree, certificate and licensing programs that provide the skills needed to help students who are seeking a new and rewarding career in business. These programs also benefit students who are interested in advancing their current careers.

Many of the associate degrees offered in the Business Technologies Division offer a two-plus-two option. This means that students can earn the first two years of a bachelor's degree at Northwest State and transfer seamlessly into their junior year at a four-year college or university.

Degree and Certificate programs offered through the Business Technologies Division include:

Associate of Applied Science

Pre Business Administration

Associate of Applied Business

Accounting

Business Management

Forensic Accounting

Logistics & Supply Chain Management

Paralegal Studies

Public Administration & Non-Profit

Management (Proposed)

Visual Communications Technologies

Business Management

Banking & Finance

Entrepreneurship

Human Resource Management

International/Global Business

Marketing & Retailing

Information Technology

Computer Programming

Internet Security

Network Administration

Web Site Administration

Office Administrative Services

Office Administration

Office Administration – Legal Support

Office Administration – Medical Support

Office Administration – Office Management

The following elective lists should be used unless specified on the program page.

General Studies Electives:

Any 100- or 200-level course with one of the following prefixes: BIO, CHM, ECO, ENG, GEO, GSD, HIS, HUM, MTH, PHI, PHY, PSY, SPN, SSC, or STA

(or)

HST212 Substance Abuse

HST240 Social Problems

HST242 Marriage and the Family

General Education:

For Northwest State Core Requirements, see page 30. For the NSCC Transfer Module, see page 36.

Algebra

1. Meet course placement results for MTH090 Intermediate Algebra proficiency.
2. Intermediate Algebra or Algebra II in high school and ACT \geq 22.
3. College equivalent (MTH090 Intermediate Algebra) with a minimum grade of "S."

MTH080 proficiency is required for all NSCC Associate Degree graduates; however, individual programs may require a higher mathematics competence. This requirement may be fulfilled by placement test, proficiency test, or by taking the course.

Humanities Electives:

ENG223 Interpretation of Literature

ENG230 Children's Literature

ENG234 Narrative Literature of the Old Northwest Territory

ENG240 Introduction to Poetry

ENG241 Introduction to Fiction

ENG250 American Literature Through the Mid-19th Century

ENG251 American Literature Since the Mid-19th Century

ENG260 British Literature Through the 18th Century

ENG261 British Literature 19th Century to Present

ENG271 Non-Western Literature

HUM209 Humanities and Cultures: Ancient & Medieval Worlds

HUM210 Humanities and Cultures: Renaissance to Present

HUM221 Music Appreciation

HUM230 Art Appreciation

PHI110 Critical Thinking & Logic

PHI201 Introduction to Philosophy

PHI210 Ethics

PHI220 Ethics in Health Care

PHI222 Ethics in the Helping Professions

PHI230 World Religions

Social/Behavioral Science Electives:

HIS101 U.S. History Pre-1876

HIS102 U.S. History Post-1876

HIS203 U.S. Since 1945

HIS210 The Modern World

HIS234 History of the Old Northwest Territory

PSY110 General Psychology

PSY220 Social Psychology

SSC101 Sociology

SSC110 General Anthropology

SSC120 American Government

SSC130 Comparative Government

SSC210 Cultural Diversity

Prerequisites:

All students are required to demonstrate proficiency in reading, writing, mathematics, keyboarding, and computers based on scores on the assessment test or by taking the recommended classes. If you have not taken these tests, stop by the Admissions Office in C106 or call (419) 267-1320 for information or referral to testing.

Some courses listed in this program have specific prerequisites. It is strongly recommended that students without prior accounting instruction take ACC090, Introduction to Accounting, BEFORE registering for Financial Accounting. See prerequisites required for each course in the Course Description section of the College catalog.

Keyboarding Competency:

1. High School keyboarding course with a minimum grade of "C."
2. Successfully complete or proficiency OAS090, Keyboarding Basics, or equivalent.

Computer Competency

1. High school microcomputer course with a minimum grade of "C" since 1992.
2. Successfully complete or proficiency CIS090 Introduction to Computers or equivalent.

Course Sequence:

This is a suggested sequence of courses for full-time students. If you are a part-time student, or have transferred courses from another school, you should generally complete courses listed under the first semester before moving on to semester 2, 3, and then 4. Elective courses may be taken at any time. Please meet with your advisor to develop a personalized schedule which will meet your needs. Your advisor can help you make any necessary changes to this recommended sequence.