

Forensic Accounting



Business Technologies Division

For Program Questions:

Von Plessner
Dean of Business Technologies
(419) 267-1351
vplessner@northweststate.edu

For Admissions Questions:

NSCC Admissions Office
(419) 267-1320
admissions@northweststate.edu



www.northweststate.edu

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The Higher Learning Commission
(312) 263-0456

www.ncahigherlearningcommission.org

Forensic Accounting

Associate of Applied Business

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 a 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.

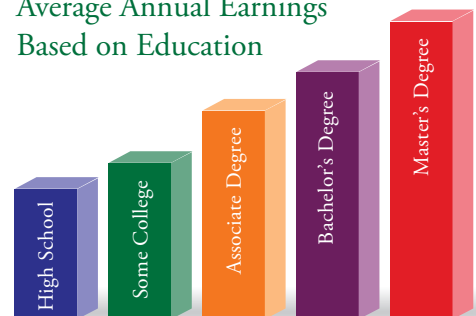
Forensic accountants may find employment with police agencies, banks and financial institutions, insurance companies, or within various governmental agencies. The forensic accountant will use their skills to gather, analyze and present information that is clear and understandable. The analyst's skills include accounting and reporting of financial information, use of computer applications and good communication.

Career Outlook

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.

Education Pays

Average Annual Earnings
Based on Education



2011-2012

Based on data from the Bureau of Labor Statistics

Program Sequence

First Semester

		<i>Credits</i>
+ ACC111	Financial Accounting	4
+ ACC120	Payroll Accounting	3
ENG111	Composition I	3
	Mathematics Elective	3
	Social Behavioral Science Elective	3
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Second Semester

		<i>Credits</i>
+ ACC112	Managerial Accounting	4
ENG112	Composition II	3
+ FRA100	Fraud Detection and Deterrence	3
	Computer Elective	2
	Humanities Elective	3
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Third Semester

		<i>Credits</i>
+ ACC211	Intermediate Accounting I	3
+ ACC221	Cost Accounting I	3
+ FRA200	Fraud Examination	3
	Business Elective	3
	Computer Accounting Electives (3)	3
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Fourth Semester

		<i>Credits</i>
+ ACC212	Intermediate Accounting II	3
BUS221	Business Law	3
+ FRA210	Legal Elements of Fraud	3
+ FRA220	Corporate Internal Control & Governance	3
	Science Elective	3
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Total Program Credit Hours **61**

+ 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.

