Forensic and Fraud Examination

Degree Offered

- Master of Science

Program

The 30 credit-hour program is comprised of a core curriculum of forensic and fraud examination classes centered on data analytics for success in this career path. Students complete an intensive 12-month program with online classes and two required residencies. The core curriculum is paired with a focused selection of online MBA courses to create a well-balanced approach to the field. Courses build throughout the program to incorporate previously acquired skills and allow students to immediately put those skills to use through hands-on experiential learning. During the residencies, students will evaluate a simulated crime scene in order to make a pitch to a prosecutor as to whether or not an indictment should be pursued and serve as an expert witness in moot court. Content incorporates auditing, information technology, financial, and managerial accounting, etc. particularly as these topics interface with forensic and fraud examination material.

Admission to Program

Admission to the MS-FFE or FAFE Certificate programs is determined by a committee including accounting faculty members. The committee acts upon individual applications within a short period of time after receipt of the completed application.

Academic Requirements

The Admission Committee seeks applicants with a bachelor's degree who possess a minimum overall GPA of 2.9 and a 500 on the Graduate Management Admission Test (GMAT). Exemption from the GMAT requirement is available for applicants with a current Certified Public Accountant (CPA) certificate, a related Certification by an approved credentialing body, a law degree, or two years of relevant accounting or forensic work experience.

Prerequisite Courses

- ACCT 201 Principles of Accounting
- ACCT 311 Intermediate Accounting
- ACCT 322 Accounting Systems
- ACCT 451 Auditing Theory

The prerequisites may be taken at any accredited institution of higher education including online courses. Two years of related professional experience may be substituted for the prerequisite courses. The program admissions committee will assess prior experience.

International Students

International students who are required to take the TOEFL (Test of English as a Foreign Language) examination should note that the Department of Accounting requires a minimum of 250 (computer scoring) or 600 (paper scoring).

Application

Apply to the MS in FFE program or the FAFE Graduate Certificate program using the West Virginia University Application for Graduate Admission. This can be accomplished online.

- Official transcripts from all prior academic work must be forwarded to the WVU Office of Admissions and Records
- Applicants round out their profile with other evidence provided in their résumé. The resume should include enough information for the admissions committee to trace the applicant's entire professional work history and should indicate any relevant affiliations.

Additionally, applicants have the option of submitting:

- Letters of recommendation (up to three): We recommend that references provide some information that is not found in the other materials being submitted. Anecdotal comments from the reference writer's shared experience is encouraged.
- Statement of Purpose, a short essay in which an applicant reflects on the expected contribution of the MS in FFE degree (or FAFE Certificate) to the applicant's future and the special characteristics that the applicant brings to the program. We are interested in value-added experiences, both from the program to the student and from the individual student to the program.

Forensic and Fraud Examination Master of Science Requirements

Overall 3.0 GPA required.

Minimum grade of C required in all courses applied toward the degree.
ACCT 580  Accounting for Forensic and Fraud Investigators  3
ACCT 581  Fraud Investigation  3
ACCT 582  Fraud Data Analysis  3
BADM 621  Business Research  3
BADM 641  Decision Analysis for Executives  3
BADM 622  Financial Statements Analysis  3
ACCT 585  Forensic and Fraud Examination Advanced Analytical Techniques  3
BADM 644  Legal Environment and Ethics  3
ACCT 583  Fraud: Criminology/Legal Issues  3
ACCT 584  Advanced Fraud Investigation  3

Total Hours  30

SUGGESTED PLAN OF STUDY

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<thead>
<tr>
<th>First Semester</th>
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<tr>
<td>ACCT 580</td>
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<th>Second Semester</th>
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<td>BADM 621</td>
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<th>Third Semester</th>
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<tr>
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Total credit hours: 30

Major Learning Outcomes

FORENSIC AND FRAUD EXAMINATION

After completing the program, graduates will be able to:

- Discuss the impact of legal, societal, and ethical considerations on business decision-making and strategic planning in forensic and fraud examination, and how civil litigation and fraud interact with and impact the global economy.
- Explain how money laundering schemes and policies influence organizations around the world from a microeconomic perspective, and how these issues affect economic profitability and success.
- Evaluate financial reports focusing on fraudulent financial statements and the associated nuances regarding fraud examination.
- Evaluate evidentiary material associated with asset misappropriation (i.e., theft of assets) and complete fraud examinations that meet judicial standards of investigation.
- Complete examination of facts and circumstances associated with fraud acts and other financial violations of the law with the goal of remediating those issues based on investigative outcomes.
- Discuss and apply the various investigative tools in forensic and fraud examination across different industries.
- Develop an analytical skill set including the utilization of electronic techniques and data mining software used to assist forensic professionals and fraud examiners in developing litigation.
- Develop anti-fraud knowledge, skills, and abilities that address the issues of prevention, deterrence, and detections of financial shenanigans.

Graduate Certificate in Forensic Accounting and Fraud Examination (FAFE)

Overall 3.0 GPA required.

Minimum grade of C required in all courses applied toward the certificate.
CERTIFICATE CODE - CG31

A minimum GPA of 3.0 is required.

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<thead>
<tr>
<th>Course Code</th>
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<td>Advanced Fraud Investigation</td>
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Total Hours 12

* The program also requires students to attend two on-campus residencies.

Academic Standards

Students in the Master of Science Master in Forensic and Fraud Examination program are subject to the following performance standards:

1. Students are required to maintain a 3.0 or better overall GPA for all courses completed as a Masters student at WVU.
2. A student whose cumulative grade point average falls below 2.75 will be placed on probation. If the average is not brought up to 2.75 by the end of the following semester, the student will be suspended from the program. The suspension will last one year and the student will be eligible to re-engage in courses after that time period.