

Forensic and Fraud Examination, M.S.

Degree Offered

- Master of Science in Forensic and Fraud Examination

Certificate Offered

- Forensic Accounting and Fraud Examination

Nature of the Program

The 30 credit-hour online 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 this program in one-to-two years with two required virtual residencies. The core curriculum is paired with an area of emphasis in either Business Cybersecurity, Data Analytics, or Management 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 first residency, students will evaluate a simulated crime scene to collect electronic and paper financial evidence and make a pitch to a prosecutor as to whether or not an indictment should be pursued. In the second residency, students will concentrate on the detection of deception during an interview and testify as expert witnesses in moot court. Content incorporates auditing, information technology, financial, and managerial accounting, etc. particularly as these topics interface with forensic and fraud examination material.

Academic Standards

In addition to the University's academic and professional standards (<http://catalog.wvu.edu/graduate/enrollmentandregistration/>), students enrolled in a John Chambers College of Business and Economics master's degree program must also abide by the following standards:

- Students must have a minimum cumulative GPA of 3.0 to earn a degree from their graduate program, without exception.
 - A student who cannot mathematically meet the 3.0 GPA requirement to successfully complete the degree, within a reasonable period of time (as defined by the Program Coordinator or designee), will be dismissed from their academic program. Visit the Probation, Suspension, and Dismissal (<http://catalog.wvu.edu/graduate/enrollmentandregistration/#probationsuspensionanddismissal>) section of the University's Graduate Catalog for more information about this topic.
- Students must follow the professional standards established by their college, degree program and/or department. A student who violates the established professional standards may be placed on probation, suspended, or dismissed from their program.
- A student whose cumulative GPA falls below 2.75 will automatically be placed on academic probation.
 - A student will be suspended from their program, for up to one year, if their GPA is not raised to 2.75 by the end of their subsequent semester of enrollment. The program will reevaluate the student after the term of suspension to determine whether they may return to the program or be dismissed.
- A student will be suspended from their program if they earn a letter grade below C- in more than one required course.
- A student who earns a letter grade of D or F in any required course must repeat the course and earn a minimum letter grade of C-.
 - Any grade earned in a repeated course at the graduate level is included in the calculation of a student's overall and major GPA, along with the original grade earned in the course. Additionally, the original grade earned in the course will remain on the student's academic transcript/permanent record. Visit the Grades (http://catalog.wvu.edu/graduate/advisingcoursesdegrees/advising_and_evaluation/#gradestext) section of the University Graduate Catalog for more information about this topic.

Any exceptions to the above standards must be approved in writing by the Associate Dean for Graduate Programs **and** the Program Coordinator.

ADMINISTRATION

PROGRAM COORDINATOR

- Kip Holderness - Ph.D. (Bentley University)

Admissions

To gain admission to the M.S. in FFE or FAFE Certificate programs, an applicant must have a bachelor's degree from an accredited institution. Admissions decisions are based on an assessment of expected success in the program shown by the application materials and according to space available. Each applicant must submit the following as part of their application:

- Academic transcript(s) of all prior academic work
 - A minimum GPA of 2.9 is required for admission to this program

- 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.
- Current resume - Applicants round out their profile with other evidence provided in their resume. 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.

The Admissions Committee reviews applications on a rolling basis, and students admitted to the program may begin in the fall, spring, or summer semester. Please visit the MS in FFE program's webpage (<https://business.wvu.edu/academics/accounting-department/forensic-and-fraud-examination/>) to learn more about the specific application deadlines and other important information. Students may also contact the John Chambers College of Business and Economics Graduate Programs Office for assistance at (304) 293-5505.

Prerequisite Courses

- ACCT 201
- ACCT 311
- ACCT 322
- ACCT 451

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 Admissions Committee will assess prior experience.

International Students

International Students are required to submit a TOEFL, IELTS, or Duolingo score. Applicants must have a TOEFL-ibt score of 79. If you have taken the IELTS the minimum score is a 6.5. The minimum DuoLingo score is 105.

Admission Requirements 2023-2024

Students are required to maintain a minimum cumulative GPA of 3.0 in coursework applied toward their degree program, as outlined in the academic program of study. Students must also have a minimum cumulative GPA of 3.0 to earn a graduate degree from this program.

Forensic and Fraud Examination Master of Science Requirements

Code	Title	Hours
A program GPA of 3.0 is required by the Chambers College.		
A minimum grade of C- is required in all courses applied toward the degree.		
FAFE Core Courses		
ACCT 580	Accounting for Forensic and Fraud Investigators	3
ACCT 581	Fraud Investigation	3
ACCT 582	Fraud Data Analysis	3
ACCT 583	Fraud: Criminology/Legal Issues	3
ACCT 584	Advanced Fraud Investigation	3
ACCT 585	Forensic and Fraud Examination Advanced Analytical Techniques	3
ACCT 586	Private Company Valuation	3
Select an Area of Emphasis		9
Business Cybersecurity Management/Compliance		
Business Cybersecurity Technically-Focused		
Business Data Analytics		
Management		
Total Hours		30

PLAN OF STUDY - BUSINESS CYBERSECURITY MANAGEMENT/COMPLIANCE AOE

First Year

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 580		3 ACCT 583		3 ACCT 582	3
ACCT 581		3 ACCT 585		3 ACCT 584	3
ACCT 586		3 CYBR 535		3	

CYBR 525	3	CYBR 540	3
	12		12
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Total credit hours: 30

PLAN OF STUDY - BUSINESS CYBERSECURITY TECHNICALLY-FOCUSED AOE

First Year

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 580		3 ACCT 583		3 ACCT 582	3
ACCT 581		3 ACCT 585		3 ACCT 584	3
ACCT 586		3 CYBR 535		3	
CYBR 530		3 CYBR 545		3	
		12			12
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Total credit hours: 30

PLAN OF STUDY - BUSINESS DATA ANALYTICS AOE

First Year

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 580		3 ACCT 583		3 ACCT 582	3
ACCT 581		3 ACCT 585		3 ACCT 584	3
ACCT 586		3 BUDA 540 or 545		3 BUDA 550	3
BUDA 525		3			
		12			9
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Total credit hours: 30

PLAN OF STUDY - MANAGEMENT AOE

First Year

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 580		3 ACCT 583		3 ACCT 582	3
ACCT 581		3 ACCT 585		3 ACCT 584	3
ACCT 586		3 BADM 621, 641, or 622		3 BADM 644 or 658	3
BADM 621 or 641		3			
		12			9
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Total credit hours: 30

Areas of Emphasis

- Business Cybersecurity Management/Compliance (p. 3)
- Business Cybersecurity Technically-Focused (p. 4)
- Business Data Analytics (p. 4)
- Management (p. 4)

BUSINESS CYBERSECURITY MANAGEMENT/COMPLIANCE AOE

Course Requirements: In order to satisfy the requirements of this AOE, students must complete the three required courses with a passing grade (grade of C or better). Note that a cumulative GPA of a 3.0 is required for graduation from the FAFE program. The grades from this AOE will be counted towards students' cumulative GPA.

Code	Title	Hours
CYBR 525	Information Security Assurance Management	3
CYBR 535	Business Network Security	3
CYBR 540	Information Ethics and Legal Procedures	3
Total Hours		9

BUSINESS CYBERSECURITY TECHNICALLY-FOCUSED AREA OF EMPHASIS

Course Requirements: In order to satisfy the requirements of this AOE, students must complete the three required courses with a passing grade (grade of C or better). Note that a cumulative GPA of a 3.0 is required for graduation from the FAFE program. The grades from this AOE will be counted towards students' cumulative GPA.

Code	Title	Hours
CYBR 530	Business Data Communications	3
CYBR 535	Business Network Security	3
CYBR 545	Business Cybercrime Management *	3
Total Hours		9

*

CYBR 545 has a prerequisite of CYBR 530, and requires CYBR 535 to be taken as a prerequisite or concurrently.

BUSINESS DATA ANALYTICS AREA OF EMPHASIS

Course Requirements: In order to satisfy the requirements of this AOE, students must complete three of the courses listed below with a passing grade (grade of C or better). Note that a cumulative GPA of a 3.0 is required for graduation from the FAFE program. The grades from this AOE will be counted towards students' cumulative GPA.

Code	Title	Hours
Select three of the following:		9
BUDA 525	Business Statistical Methods 1	
BUDA 540	Decision Sciences and Analytics	
BUDA 545	Business Simulation Modeling	
BUDA 550	Business Data Visualization	
Total Hours		9

MANAGEMENT AREA OF EMPHASIS

Course Requirements: In order to satisfy the requirements of this AOE, students must complete three of the courses listed below with a passing grade (grade of C or better). Note that a cumulative GPA of a 3.0 is required for graduation from the FAFE program. The grades from this AOE will be counted towards students' cumulative GPA.

Code	Title	Hours
Select three of the following:		9
BADM 621	Business Research	
BADM 622	Financial Statements Analysis	
BADM 641	Decision Analysis for Executives	
BADM 644	Legal Environment and Ethics	
Total Hours		9

Accelerated Program

- B.S.B.AD. Accounting and M.S. Forensic and Fraud Examination

BSBA Degree Requirements

The Chambers College Accelerated Bachelor's to Master's (ABM) program offers highly motivated accounting students with an interest in the Forensic and Fraud Examination Master of Science the opportunity to complete a Bachelor of Science in Business Administration (BSBA) and a Master's degree in an accelerated format. In order to be eligible for this program, you must:

- Have a cumulative 3.0 after the fall semester of your sophomore year,
- Have completed 24 undergraduate credits in residence,
- Indicate your interest in the program by March of your sophomore year and approved for program admission by the beginning of your junior year, and
- Successfully complete the required courses.

Code	Title	Hours
	University Requirements	19
	Program Requirements	26
	Business Core Requirements	33
	Accounting Major Requirements	30
	Total Hours	108

University Requirements

Code	Title	Hours
	General Education Foundations (GEF) 1, 2, 3, 4, 5, 6, 7, and 8 (31-37 Credits)	
	Outstanding GEF Requirements 2, 5, 6, and 7	13
BCOR 191	First-Year Seminar	1
	General Electives	5
	Total Hours	19

Program Requirements

Code	Title	Hours
ACCT 201	Principles of Accounting 1 (Minimum grade of B-)	3
ACCT 202	Principles of Accounting 2 (Minimum grade of B-)	3
BCOR 121	Introduction to Business Applications (Minimum Grade of C-)	2
ECON 201	Principles of Microeconomics (Minimum grade of C-; may fulfill GEF 8)	3
ECON 202	Principles of Macroeconomics (Minimum grade of C-; may fulfill GEF 8)	3
	Select one of the following (Minimum Grade of C-; may fulfill GEF 8):	3
ECON 225	Elementary Business and Economics Statistics	
STAT 211	Elementary Statistical Inference	
	Select one of the following (may fulfill GEF 1; minimum grade of C-):	3-6
ENGL 101 & ENGL 102	Introduction to Composition and Rhetoric and Composition, Rhetoric, and Research	
ENGL 103	Accelerated Academic Writing	
	Select one of the following; minimum grade of C- in MATH 150 or D- in MATH 154 or higher (may fulfill GEF 3):	3-8
MATH 124 & MATH 150	Algebra with Applications and Applied Calculus	
MATH 129 & MATH 155	Pre-Calculus Mathematics and Calculus 1	
MATH 150	Applied Calculus	
MATH 153 & MATH 154	Calculus 1a with Precalculus and Calculus 1b with Precalculus	
MATH 155	Calculus 1	
	Total Hours	26

Business Core Requirements

Code	Title	Hours
BCOR 199	Introduction to Business	3
BCOR 299	Business Communication (Fulfills Writing and Communication Skills Requirement)	3
BCOR 320	Legal Environment of Business	3
BCOR 330	Information Systems and Technology	3
BCOR 340	Principles of Finance	3
BCOR 350	Principles of Marketing	3
BCOR 360	Supply Chain Management	3
BCOR 370	Principles of Management	3
BCOR 380	Business Ethics	3
BCOR 460	Contemporary Business Strategy (Fulfills University Capstone requirement)	3

Select one of the following (may fulfill GEF 4):		3
PSYC 101	Introduction to Psychology	
SOC 101	Introduction to Sociology	
Total Hours		33

Accounting Major Requirements

Code	Title	Hours
Possess a minimum GPA of 2.0 for all major courses, calculated using all attempted GPA hours unless excluded by the D/F repeat policy.		
ACCT 311	Intermediate Accounting (Minimum grade of C- to attempt ACCT 312)	3
ACCT 312	Intermediate Accounting	3
ACCT 321	Introduction to Accounting Systems	3
ACCT 322	Accounting Systems	3
ACCT 431	Cost Management	3
ACCT 441	Individual Income Tax Accounting	3
ACCT 451	Auditing Theory	3
ACCT 442	Entity Income Tax Accounting	3
Any 300-level or 400-level ACCT Electives		6
Total Hours		30

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A maximum of six credit hours of ACCT 491, Professional Field Experience, may apply towards the 120 credit hours required for the degree.

Master of Science Degree Requirements

Code	Title	Hours
Overall 3.0 GPA required.		
Minimum grade of C required in all courses applied toward the degree.		
FAFE Core Courses		
ACCT 580	Accounting for Forensic and Fraud Investigators	3
ACCT 581	Fraud Investigation	3
ACCT 582	Fraud Data Analysis	3
ACCT 583	Fraud: Criminology/Legal Issues	3
ACCT 584	Advanced Fraud Investigation	3
ACCT 585	Forensic and Fraud Examination Advanced Analytical Techniques	3
ACCT 586	Private Company Valuation	3
Select an Area of Emphasis		9
Business Cybersecurity Management/Compliance		
Business Cybersecurity Technically-Focused		
Business Data Analytics		
Management		
Total Hours		30

Suggested Plan of Study

First Year

Fall	Hours	Spring	Hours
BCOR 121		2 ACCT 201	3
BCOR 191		1 ECON 201	3
BCOR 199		3 ENGL 101	3
ENTR 102		3 MATH 150	3
Select one of the following:		3 GEF 2B, 5, 6, or 7	3
MATH 122			
MATH 124			

MATH 150					
GEF 2B, 5, 6, or 7		3			
		15		15	
Second Year					
Fall	Hours	Spring	Hours		
ACCT 202		3 ACCT 311		3	
ECON 202		3 ACCT 321		3	
ECON 225		3 BCOR 299		3	
ENGL 102		3 BCOR 330		3	
GEF 2B, 5, 6, or 7		3 BCOR 370		3	
		15		15	
Third Year					
Fall	Hours	Spring	Hours		
ACCT 312		3 ACCT 442		3	
ACCT 441		3 ACCT 451		3	
BCOR 340		3 BCOR 360		3	
BCOR 350		3 BCOR 380		3	
ACCT 580		3 ACCT 585		3	
		15		15	
Fourth Year					
Fall	Hours	Spring	Hours	Summer	Hours
ACCT 431		3 ACCT 322		3 ACCT 582	3
BCOR 320		3 BCOR 460		3 ACCT 584	3
Minor/Unrestricted Elective		3 GEF 2B, 5, 6, or 7		3	
Minor/Unrestricted Elective		3 Minor/Unrestricted Elective		3	
ACCT 581		3 ACCT 583		3	
		15		15	6
Fifth Year					
Fall	Hours	Spring	Hours		
ACCT 586		3 AOE Course		3	
AOE Course		3 AOE Course		3	
		6		6	

Total credit hours: 138

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In order to register on time for Fall, students must apply for ABM by March 1 prior to Junior year.

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.