

Master of Science in Forensic Accounting CPE Credit

Program Curriculum

CPE credits can be earned by students admitted to Webster University's Master of Science in Forensic Accounting graduate degree program by the successful completion of the following courses:

ACCT 5000 Introduction to Forensic Accounting:

Students can earn CPE Credits in the following fields of study:

Accounting (45 CPE Credits)

Prerequisite: Admission to the MS in Forensic Accounting program

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Describe the components of forensic accounting.

Describe the difference between auditing and investigation.

Identify the various tools and procedures connected with the investigative process.

Differentiate and examine judicial versus non-judicial dispute resolution.

Describe the various aspects of business valuations and economic damage determination.

Program Level: Basic

Delivery Method: Group-Live

ACCT 5010 Legal Procedure, Substantive Law and Professional Ethics in Forensic Accounting:

Students can earn CPE Credits in the following fields of study:

Business Law (40 CPE Credits)

Regulatory Ethics (5 CPE Credits)

Prerequisite: Admission to the MS in Forensic Accounting program

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Identify and apply the applicable ethical standards to forensic accounting situations.

Describe the operation of the civil and criminal courts including the concepts of jurisdiction and venue.

Describe the purpose and function of non-judicial dispute resolution.

State the purpose and describe the function of discovery.

Describe the importance and apply the rules of evidence in civil and criminal situations.

Describe the process of being an expert witness with respect to a legal issue.

Identify the type of civil laws (torts) and their remedies.

Differentiate between criminal law and civil law and describe the obligations which are imposed on businesses and individuals.

Program Level: Basic

Delivery Method: Group-Live

ACCT 5100 Investigation of Financial Fraud:

Students can earn CPE Credits in the following fields of study:

Specialized Knowledge and Applications and Communications (30 CPE Credits)
Communication (15 CPE Credits)

Prerequisite: Successful completion of ACCT 5000 and ACCT 5010

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Identify the types of fraud and the causes and effects of fraud on business organizations.

Describe the reasons why people commit fraud.

Identify the symptoms of fraud.

Describe how fraud can be prevented.

Describe and conduct an effective investigation concerning theft, concealment, conversion activities, financial statement fraud, asset misappropriation, corruption, consumer, tax, bankruptcy, divorce or e-commerce fraud.

Describe the mechanics of interviewing, honesty testing and the development of reports related to investigations.

Program Level: Intermediate

Delivery Method: Group-Live

ACCT 5150 Introduction to Cyber Forensics:

Students can earn CPE Credits in the following fields of study:

Computer Science (20 CPE Credits)

Specialized Knowledge and Applications and Communications (25 CPE Credits)

Prerequisite: Successful completion of ACCT 5100

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Describe the major components of cyber forensics.

Identify and establish the process of maintaining a physical “chain of custody”.

Determine incident responses and priorities in a cyber-forensic investigation.

Develop and follow policies for the preservation of digital evidence.

Implement solid computer forensics processing methods and procedures using appropriate tools.

Develop the documentation of cyber forensics findings for executive management review.

Program Level: Intermediate

Delivery Method: Group-Live

ACCT 5200 Business Valuation:

Students can earn CPE Credits in the following fields of study:

Specialized Knowledge and Applications and Communications (45 CPE Credits)

Prerequisite: Admission to the MS in Forensic Accounting program

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Describe business valuation organizations and common reasons for valuation engagements.

Prepare pre-engagement procedures for a business valuation project.

Identify data gathering and analysis procedures for a valuation engagement.

Prepare normalized historical financial statements.

Apply the income approach, the market approach and the asset approach to valuation.

Apply valuation discounts.

Identify the elements included in a valuation report.

Program Level: Basic

Delivery Method: Group-Live

ACCT 5250 Special Topics in Litigation Accounting:

Students can earn CPE Credits in the following fields of study:

Specialized Knowledge and Applications and Communications (45 CPE Credits)

Prerequisite: Successful completion of ACCT 5000 and ACCT 5010

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Identify methods relevant to loss of business income and extra expense.

Describe the methods used to commit fraud schemes.

Identify types of litigation services provided by accountants.

Describe the methods to compute commercial damages.

Identify approaches to loss estimation.

Identify damage periods and compute non-continuing expenses.

Describe the methods used to compute economic damages.

Identify the methods used to investigate computer crimes.

Describe indirect methods of reconstructing income.

Program Level: Intermediate

Delivery Method: Group-Live

ACCT 5350 Analytics for Forensic Accountants:

Students can earn CPE Credits in the following fields of study:

Specialized Knowledge and Applications and Communications (30 CPE Credits)
Statistics (15 CPE Credits)

Prerequisite: Successful completion of ACCT 5150

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Describe Benford's Law and state how it pertains to analyzing transaction data to identify possible fraudulent transactions.

Describe how abnormalities in large amounts of data can be detected using Excel and Access.

Describe how abnormalities in large amounts of data can be detected using commercial software packages.

Construct reports for the purpose of presenting the conclusions resulting from the various techniques and processes used in this course.

Apply the techniques of effective presentations and describe the effective use of demonstrative exhibits to reinforce such presentations based on the various techniques and processes used in this course.

Program Level: Intermediate

Delivery Method: Group-Live

ACCT 5400 Internal Auditing:

Students can earn CPE Credits in the following fields of study:

Auditing (30 CPE Credits)
Behavioral Ethics (15 CPE Credits)

Prerequisite: Admission to the MS in Forensic Accounting program

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Identify the core competencies needed to succeed as an internal auditor and the professional opportunities available in the field.

Describe the Professional Practices Framework issued by the Institute of Internal Auditors.

Identify the role of corporate governance in managing the risks of the organization.

Describe how business processes affect the risk of a business.

Describe internal control in various frameworks.

Describe the key components of modern information technology.

Identify the basic principles of fraud risk and controls.

Program Level: Basic

Delivery Method: Group-Live

ACCT 5500 Case Studies in Forensic Accounting:

Students can earn CPE Credits in the following fields of study:

Communication (25 CPE Credits)

Specialized Knowledge and Applications and Communications (20 CPE Credits)

Prerequisite: Successful completion of ACCT 5350

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

By using cases, identify and explain instances of asset misappropriations, corruption and fraudulent financial statement schemes.

Prepare forensic accounting expert reports based on different factual situations.

Program Level: Intermediate

Delivery Method: Group-Live

ACCT 5900 Forensic Accounting Capstone:

Students can earn CPE Credits in the following fields of study:

Specialized Knowledge and Applications and Communications (30 CPE Credits)

Communication (15 CPE Credits)

Prerequisite: Successful completion of ACCT 5500

Advanced Preparation: Students are required to complete reading assignments in assigned textbooks and other materials.

Students in this course will:

Describe the strategies as related to the participation in a deposition as an expert witness.

Describe the strategies as related to court testimony as an expert witness.

Testify as an effective expert witness in a mock trial setting with respect to elements of forensic accounting.

Program Level: Intermediate

Delivery Method: Group-Live

Program Policies

Information concerning tuition, refund, complaints and/or program cancellation policies can be found at <http://www.webster.edu>



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