

## **An Examination of the Availability and Composition of Forensic Accounting Education in the United States and Other Countries**

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### **I. INTRODUCTION**

International fraud surveys consistently find that fraud is a global problem (e.g., Ernst & Young, 1996, 2012; PricewaterhouseCoopers, 2001, 2007; KPMG, 2002, 2006). In 2010 the Association of Certified Fraud Examiners (ACFE) began to include international respondents in its periodic fraud survey. While the ACFE has been reporting for nearly two decades that fraud is a serious problem in the United States (ACFE, 1996), its last two surveys include nearly 100 countries on six continents and find that fraud is a serious problem throughout the world (ACFE, 2012; 2010). These international survey results suggest how strikingly similar the patterns of fraud are around the globe. For example, the ACFE found that the frequency of fraud and median loss due to fraud is similar across the world by the size of the organization.

For well over a decade, accounting leaders have been calling for educators all over the globe to provide accounting students with knowledge about fraud and other forensic accounting services, teaching them how to prevent, detect, and investigate fraud as well as how to perform business valuations, litigation support and expert witnessing services. In their groundbreaking monograph, Albrecht and Sack (2000) conclude that

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accounting education, as currently structured, is outdated and in need of significant modification. Among other suggestions, they recommend that accounting educators revamp the accounting curriculum to include expanded professional services (such as forensic accounting) and elective courses that allow for some specialization. In recognition of the gravity of this problem facing the profession, Barry Melancon – the President and CEO of the American Institute of Certified Public Accountants – called upon accounting educators to provide students with “the knowledge and skills to understand the fundamental characteristics of fraud, identify factors that may indicate it exists, and acquire enhanced interviewing techniques” (Melancon, 2002, p. 30). Joseph T. Wells, founder of the ACFE, then implemented the ACFE’s Higher Education Program (currently titled the Anti-Fraud Education Partnership).<sup>1</sup>

Since then, other professional organizations and pioneer academicians have also made great strides to create excellent academic resources and programs in the area of forensic accounting education. Kranacher *et al.* (2008) provide examples of resources for fraud auditing and other forensic accounting services, including textbooks and case studies. We provide some additional examples in Appendix A.

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<sup>1</sup> The terms “fraud examination” and “forensic accounting” often have been used interchangeably in the literature. However, clearly the profession believes the two terms are distinct, specifically, that fraud examination is a small subset of forensic accounting. There is a widely used textbook using both terms, which underscores there is a distinction, titled Forensic Accounting and Fraud Examination (Hopwood *et al.*, 2012) and another widely used textbook not including fraud examination in its title, but rather, using the broader term that includes many more topics beyond fraud examination: Forensic and Investigative Accounting (Crumbley *et al.*, 2013). Further, in 2008 the AICPA began to offer a Certified in Financial Forensics (CFF) credential program for CPAs who specialize in forensic accounting (Davis *et al.*, 2009). Among other requirements, candidates must pass the CFF exam, which includes questions on fundamental forensic knowledge (laws, courts and dispute resolution; planning and preparation; information gathering and preserving; discovery; reporting, experts and testimony), as well as specialized forensic knowledge (bankruptcy, insolvency and reorganization; computer forensic analysis; economic damages calculations; family law; financial statement misrepresentations; fraud prevention, detection and response; and valuation). Note that only one of the seven specialized forensic knowledge areas relates to fraud examination.

The primary catalyst for this call for forensic accounting education was the number of widely publicized corporate fraudulent financial reporting scandals, such as Enron and HealthSouth. Given that the estimated frequency of fraud occurrences reported by international fraud surveys supports that fraud remains a serious global problem, today's accounting students – the world's future accountants and auditors – must be educated on various forensic accounting topics.

## **II. LITERATURE REVIEW**

Historically, forensic accounting education offered by colleges and universities has been very limited. For example, Groomer and Heintz (1994) found that only six of 19 internal auditing courses surveyed included any forensic accounting coverage, and it was quite restricted, averaging only 8.2% of class time. Around this same period, Rezaee *et al.* (1996) found four universities that offered a separate forensic accounting course, and described those courses in detail. Shortly thereafter, Buckhoff and Schrader (2000) found only 13 universities offered a separate forensic accounting course. This result was consistent with another independent study during the same time (Peterson *et al.*, 1999), although not all of the universities were identical in both studies, resulting in a total of 19 different universities offering such a course at that time (Peterson *et al.*, 2001). The seriousness of the global fraud problem compounded by the paucity of universities providing forensic accounting education was the impetus for the creation of the ACFE's Higher Education Program in 2002 (Carozza, 2002).

Rezaee *et al.* (2004) found some improvement in the availability of forensic accounting education. They surveyed academicians and practitioners regarding the

importance and delivery of forensic accounting education and found 21 universities providing forensic accounting courses. Seda and Kramer (2009) found that 59 respondents had either a separate forensic accounting course and/or a forensic accounting program track, with another 48 respondents indicating that forensic accounting is integrated through other accounting and auditing courses, and an additional 19 colleges or universities planning to offer a forensic course by 2011. Smith and Crumbley (2009) reported that 65% (n=26) of 40 respondents only had one fraud/forensic course in their program, while slightly more than 22% (n=9) had two courses, and 12.5% (n=5) had from three to six courses. Meier *et al.* (2010), however, found little improvement, reporting similar results to those of Rezaee *et al.* (1997), who found that academicians prefer integrating forensic accounting topics throughout existing accounting courses. Specifically, Meier *et al.* (2010) focused on AACSB accounting accredited schools to determine the extent to which they have added separate programs in forensic accounting. They found less than 3% have such a course and conclude that AACSB accounting accredited schools "...have been very slow in adopting programs and courses which reflect this need" (p. 32). On the other hand, the ACFE websites currently lists slightly over 400 colleges and universities participating in its education partnership program.

Hence, the research in this area is mixed, although results suggest an improvement in the availability of forensic accounting courses throughout the country. To date, however, little forensic accounting research exists pertaining to foreign countries (Albrecht *et al.*, 2008), including international forensic accounting education. Further, the availability of forensic accounting education in the USA has not been researched and

updated in years.

This article examines whether educators across the globe have responded to the call by the accounting profession for forensic accounting education. This study contributes to the literature by providing a current comprehensive review and listing of the availability of forensic accounting education, both within the USA and internationally, and the extent to which this education is offered (e.g., degrees, minors, certificates, a single course, etc.). In addition, we provide course titles for forensic accounting classes offered by the various institutions so that a more complete understanding of available education can be obtained. These results will help to provide insight about the direction that forensic accounting education has taken throughout the world, which may aid educators across the globe in developing or improving their forensic accounting education offerings.

### **III. RESEARCH METHOD**

We reviewed the websites of over 1,000 colleges and universities in the United States and in several foreign countries to determine the extent to which colleges and universities offer forensic accounting courses and to ascertain the educational models employed (e.g., degrees in forensic accounting, minors, certificates, etc.). Our population consisted of the university and college accounting programs listed in the most recent Hasselback accounting directory (Hasselback, 2013). Specifically, we reviewed the websites of the 900 U.S. colleges and universities listed in Hasselback (2013), along with the 186 Canadian and other foreign schools in the directory. As a check on the comprehensiveness of our data, we next reviewed the ACFE's website for all schools

participating in its education partnership program. Most of the ACFE schools were also listed in Hasselback (2013), but we then reviewed the website for any school on the ACFE website that was not listed in the directory.

### ***Results***

As summarized below in Table 1, Tables 2 and 2A show that 71% (n=447) of the 634 university and college websites containing information about forensic accounting education offer the topic as a separate course only.

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Insert Table 1 about here

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Insert Tables 2 and 2A about here

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Further, the data in Tables 3 and 3A, along with Tables 4 and 4A, show that 29% (n=187) of the universities and colleges that offer any forensic accounting education offer it more extensively. Specifically, Tables 3 and 3A list the USA and foreign institutions that offer specialized undergraduate and/or graduate forensic accounting degrees or forensic accounting certificates, while Tables 4 and 4A list the USA and foreign colleges and universities that offer forensic accounting education in the form of minors, tracks, concentrations or specializations. These results represent a dramatic increase of forensic

accounting education availability and a major paradigm shift among colleges and universities over the past decade.

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Insert Tables 3, 3A, 4 and 4A about here

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Based on a review of the websites listing forensic accounting coverage as detailed in Tables 2 – 4A, we also noted the following variety of educational models are being used to integrate forensic accounting into the curriculum, summarized below in Table 5:

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Insert Table 5 about here

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Further, many of the forensic accounting models are interdisciplinary in nature, including courses on criminal justice, digital forensics, cyber security, economics, finance, information technology and/or law. An interdisciplinary approach is consistent with how forensic accounting investigative teams are being developed in practice (Pope *et al.*, 2007; Rezaee, 2002; Peterson & Gibson, 1999).

#### **IV. CONCLUSION AND DIRECTIONS FOR FUTURE RESEARCH**

Currently, there seems to be no consensus on how to uniformly integrate forensic accounting into the accounting curriculum; however, our results show that a very strong and positive momentum exists in that significantly more forensic accounting education is available to students today than even just one decade ago. While we attempted to conduct a comprehensive search of all forensic accounting education currently provided

both within the USA and internationally, it is possible we may have missed some schools either through oversight or because a school was not listed in either of the two sources we used.<sup>2</sup>

Future research could examine the extent to which the various forensic accounting programs emulate the National Institute of Justice narrow model of fraud investigation curriculum, developed with input from some experts representing a limited number of professional organizations (WVU, 2007). In addition, while some past research examined opinions from academicians and practitioners on topics to include in forensic accounting education (e.g., Rezaee *et al.*, 2004), this subject should be examined again in detail considering the explosive growth of forensic accounting education in order to provide guidance to ensure that critical topics are being included. Finally, little research exists pertaining to international forensic accounting education. Future research could examine the views of international educators on this topic, and compare their views and practices to that of USA educators as well as forensic accounting practitioners, both internationally and within the USA.

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<sup>2</sup> If a reader is aware of any school missing from our list, please contact the first author of this paper with the details.



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**TABLE 1: Summary of Forensic Accounting Education Availability: USA and International**

| <b>Table</b> | <b>Type of Forensic Accounting Education Offered</b>           | <b>Country</b> | <b>Number of Colleges or Universities</b> |
|--------------|----------------------------------------------------------------|----------------|-------------------------------------------|
| 2            | Separate forensic accounting courses                           | USA            | 422                                       |
| 2A           | Separate forensic accounting courses                           | Foreign        | 25                                        |
| 3            | Forensic accounting certificate and degree programs            | USA            | 58                                        |
| 3A           | Forensic accounting certificate and degree programs            | Foreign        | 23                                        |
| 4            | Forensic acctg. concentration, minor, track, or specialization | USA            | 97                                        |
| 4A           | Forensic acctg. concentration, minor, track, or specialization | Foreign        | 9                                         |

**TABLE 2: USA Colleges and Universities Offering  
Separate Forensic Accounting Courses Only\***

(Number of different colleges and universities offering these courses = 422)

\*These institutions do not offer a degree or certificate in forensic accounting (see Tables 3 & 3A) or a forensic accounting minor, track, specialization or concentration (see Tables 4 & 4A)

| <b>College/University</b>       | <b>Program Type</b>                                  | <b>Forensic Accounting Courses</b>                                                                  |
|---------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Abilene Christian University    | MS-Accountancy Elective                              | Special Topics Seminar - Fraud Examination                                                          |
| Adams State College             | MBA-Accounting Elective                              | Forensic and Investigative Accounting                                                               |
| Adrian College                  | MS-Accountancy Required                              | Financial Statement and Fraud Analysis                                                              |
| AIB College of Business         | BS-Accounting Elective                               | Forensic Accounting                                                                                 |
| Albany State University (GA)    | BS in Criminal Justice and Forensic Science Required | Criminology, White Collar Crime, Expert Witness at Mock Trial, Criminal Evidence & Court Procedures |
| American Public University      | MBA-Accounting Elective,<br>MS-Accountancy Required  | Forensic Accounting                                                                                 |
| American University             | MS-Accountancy Elective                              | Forensic Accounting: Fraud Examination & Litigation Support                                         |
| Aquinas College                 | BS,BA-Accounting Elective                            | Forensic Accounting                                                                                 |
| Arizona State University        | MS-Accountancy Required                              | Forensic Accounting                                                                                 |
| Arkansas State University       | MS-Accountancy Elective                              | Fraud Examination                                                                                   |
| Ashland University              | BS-Accounting Elective                               | Forensic Accounting                                                                                 |
| Assumption College              | MBA-Accounting Elective                              | Special Topics Seminar - Forensic Accounting & Fraud Examination                                    |
| Athens State University         | BS-Accounting Required                               | Advanced Auditing and Fraud Examination                                                             |
| Augusta Technical College       | AAS-Accounting Elective                              | Principles of Fraud Examination                                                                     |
| Augustana College               | BS-Accounting Elective                               | Fraud                                                                                               |
| Austin Community College        | AAS-Accounting Elective                              | Special Topics Seminar: Fraud Examination                                                           |
| Austin Peay State University    | BS-Accounting Elective                               | Forensic Accounting                                                                                 |
| Azusa Pacific University        | BS-Accounting Elective                               | Forensic Accounting and Fraud Examination                                                           |
| Babson College                  | BS-Accounting Elective                               | White Collar and Corporate Crime                                                                    |
| Bacone College                  | BS-Accounting Elective                               | Principles of Fraud Examination                                                                     |
| Baldwin-Wallace College         | MBA-Accounting Elective                              | Principles of Fraud Examination                                                                     |
| Baylor University               | MS-Accountancy Elective                              | Fraud Examination                                                                                   |
| Belhaven University             | BS-Accounting Required                               | Forensic Accounting                                                                                 |
| Bellarmino University           | MBA-Accounting Elective                              | Forensic Accounting                                                                                 |
| Bentley University              | BS-Accounting Elective                               | Fraud Examination                                                                                   |
| Bentley University              | MS-Accountancy Electives                             | Principles of Fraud Investigation, Fraud and Forensic Accounting                                    |
| Berea College                   | BS-Business Administration (Elective)                | Forensic Accounting (Eastern Kentucky University Transfer Course)                                   |
| Blue Mountain Community College | AAS-Accounting Required                              | Introduction to Fraud Examination                                                                   |
| Bluffton University             | BS-Accounting Elective                               | Forensic Accounting (Owens Community College Transfer Course)                                       |
| Bowling Green State University  | MS-Accountancy Elective                              | Fraud Examination                                                                                   |

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|-----------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bradley University                                        | BS-Accounting Electives,<br>MS-Accountancy Electives | Fraud Examination, Professional Interviewing Skills, Computer Assisted Audit Techniques                                                                             |
| Brenau University                                         | BBA-Accounting Elective                              | Fraud Examination                                                                                                                                                   |
| Brenau University                                         | MBA-Accounting Required                              | Fraud Prevention & Internal Control                                                                                                                                 |
| Briar Cliff University                                    | BA-Accounting Elective                               | Forensic Accounting                                                                                                                                                 |
| Brigham Young University – Provo                          | MS-Accountancy Required                              | Fraud Prevention and Detection                                                                                                                                      |
| Bucknell University                                       | BS/BA –Accounting Elective                           | Computer and Forensic Auditing                                                                                                                                      |
| California State University-Chico                         | BS-Accounting Elective                               | Forensic Accounting                                                                                                                                                 |
| California State University-Fresno                        | BS-Accounting Elective                               | Forensic Accounting                                                                                                                                                 |
| California State Univ.-Sacramento                         | BS-Accounting Elective                               | Fraud Examination                                                                                                                                                   |
| California Polytechnic State University Pomona            | BS-Accounting Elective                               | Forensic Accounting                                                                                                                                                 |
| California Polytechnic State University - San Luis Obispo | MS-Accountancy Required                              | Fraud Auditing & Examination                                                                                                                                        |
| California State University - Fullerton                   | BS-Accounting Elective                               | Forensic Accounting                                                                                                                                                 |
| California State University - Los Angeles                 | BS-Accounting Electives,<br>MS-Accountancy Electives | Forensic Accounting, Advanced Forensic Accounting, Computer Forensics & Investigations                                                                              |
| California State University-Northridge                    | MS-Accountancy Elective                              | Forensic Accounting                                                                                                                                                 |
| Campbell University                                       | BBA/MBA-Accounting Elective                          | Forensic Accounting                                                                                                                                                 |
| Canisius College                                          | BS- Accounting Elective                              | Fraud Examination: Detection and Deterrence                                                                                                                         |
| Capital University                                        | MBA-Accounting Elective                              | Financial Crimes                                                                                                                                                    |
| Catholic University of America                            | MS-Accountancy Elective                              | Forensic Accounting                                                                                                                                                 |
| Cayuga Community College, Fulton                          | AAS-Accounting (Elective)                            | Fraud Examination                                                                                                                                                   |
| Central Connecticut State University                      | BS- Accounting Elective                              | Fraud Examination                                                                                                                                                   |
| Central Methodist University                              | BS- Accounting Elective                              | Fraud Examination                                                                                                                                                   |
| Central Michigan University                               | BS- Accounting Elective                              | Forensic Accounting                                                                                                                                                 |
| Central Ohio Technical College                            | AAS-Accounting Technology Required                   | Fraud Examination, Forensic Accounting, Survey of Fraud in Society                                                                                                  |
| Central Washington University                             | BS-Accounting Elective,<br>MS-Accountancy Elective   | Fraud Examination                                                                                                                                                   |
| Chaminade University                                      | MBA-Accounting Elective                              | Forensic Accounting                                                                                                                                                 |
| Chancellor University                                     | BS-Accounting Required                               | Fraud Examination                                                                                                                                                   |
| Chatham University                                        | MS-Accountancy Required                              | Forensic Accounting                                                                                                                                                 |
| Chemeketa Community College                               | AAS-Business Admin.(Elective)                        | Fraud/Audit/Forensic Accounting                                                                                                                                     |
| Christian Brothers University                             | BS-Accounting Electives                              | Fraud Examination, Forensic Accounting                                                                                                                              |
| Cleary University                                         | BS-Accounting Required                               | Forensic Accounting                                                                                                                                                 |
| Clemson University                                        | MS-Accountancy Required                              | Forensics and Analysis                                                                                                                                              |
| Cleveland State University                                | BBA-Accounting Elective,<br>MS-Accountancy Elective  | Fraud Examination                                                                                                                                                   |
| Coastal Carolina University                               | MS-Accountancy Required                              | Fraud Examination                                                                                                                                                   |
| Coastal Carolina University                               | MS-Accountancy Electives                             | Digital Forensics and E-Discovery, Forensic Investigation Internship, Fraud and Litigation Advisory Services, Fraud & Legal Environment, Ethics for Fraud Examiners |
| Coe College                                               | BS-Accounting Elective                               | Fraud Examination                                                                                                                                                   |
| College of Charleston                                     | MS-Accountancy Elective                              | Internal Auditing and Forensic Accounting                                                                                                                           |
| College of Westchester                                    | BBA-Business Admin. Elective                         | Forensic Accounting                                                                                                                                                 |

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|---------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| College of William and Mary                 | MS-Accountancy Elective                                               | Forensic Accounting                                                                                                                                                                                                                                                                                |
| Colorado Christian University               | MBA - Advanced Accounting Track Required                              | Auditing Forensics for Accounting Information Systems                                                                                                                                                                                                                                              |
| Colorado State University                   | MS-Accountancy Elective                                               | Forensic Accounting and Fraud Auditing                                                                                                                                                                                                                                                             |
| Colorado Technical University - Sioux Falls | MS-Accountancy Required                                               | Forensic Accounting                                                                                                                                                                                                                                                                                |
| Columbus State Community College            | AAS-Accounting (Elective)                                             | Fraud Examination                                                                                                                                                                                                                                                                                  |
| Columbus State University                   | BS-Accounting Elective                                                | Fraud Examination                                                                                                                                                                                                                                                                                  |
| Columbus Technical College                  | BS-Accounting Elective                                                | Principles of Fraud Examination                                                                                                                                                                                                                                                                    |
| Concord University                          | BS-Accounting Elective                                                | Special Topics Seminar: Fraud Examination                                                                                                                                                                                                                                                          |
| Concordia College                           | BS-Accounting Electives                                               | Fraud, Forensic Accounting                                                                                                                                                                                                                                                                         |
| Concordia University - Wisconsin            | MBA-Accounting Elective                                               | Fraud Management Examination                                                                                                                                                                                                                                                                       |
| Cornell University                          | BS-Applied Economics and Mgt. with Accounting Specialization Elective | Fraud Auditing and Forensic Accounting                                                                                                                                                                                                                                                             |
| Cowley College                              | BS-Accounting Elective                                                | Financial Fraud Examination                                                                                                                                                                                                                                                                        |
| Craven Community College                    | AAS-Computer Technology Integration Electives                         | Intro to Cyber Crime, Forensic Accounting, Technology Crimes & Law, Data Recovery Techniques, Advanced Data Recovery, Computer Forensics, Interviews/Interrogations, Criminal Law, Court Procedure& Evidence, Intro to Homeland Security, Criminalistics, Database Applications, Networking Basics |
| CUNY Brooklyn College                       | BS-Accounting Elective                                                | Fraudulent Reporting and Forensic Financial Analysis                                                                                                                                                                                                                                               |
| CUNY College of Staten Island               | MS-Accountancy Elective                                               | Forensic Accounting                                                                                                                                                                                                                                                                                |
| CUNY Lehman College                         | BS-Accounting Elective                                                | Forensic Accounting                                                                                                                                                                                                                                                                                |
| CUNY York College                           | BS-Accounting Elective                                                | Fraud Examination                                                                                                                                                                                                                                                                                  |
| Dallas Baptist University                   | MBA-Accounting Elective                                               | Fraud and Forensic Accounting                                                                                                                                                                                                                                                                      |
| Delaware Valley College                     | BS-Accounting Elective                                                | Fraud Examination                                                                                                                                                                                                                                                                                  |
| Delta State University                      | BBA-Accounting Elective,<br><br>MS-Accountancy Elective               | Forensic Accounting<br><br>Fraud Examination                                                                                                                                                                                                                                                       |
| DePaul University                           | BS-Business with Internal Auditing Concentration Elective             | Fraud Examination and Forensic Auditing                                                                                                                                                                                                                                                            |
| DeSales University                          | MBA-Accounting Elective                                               | Special Topics Seminar: Fraud Examination                                                                                                                                                                                                                                                          |
| Dowling College                             | MBA-Accounting Elective                                               | Fraud Examination                                                                                                                                                                                                                                                                                  |
| Drake University                            | BS-Accounting Elective                                                | Fraud Examination                                                                                                                                                                                                                                                                                  |
| Drexel University                           | MS-Accountancy Elective                                               | Forensic Investigation                                                                                                                                                                                                                                                                             |
| Duquesne University                         | MS-Accountancy Elective                                               | Fraud Examination                                                                                                                                                                                                                                                                                  |
| D'Youville College                          | BS-Accounting Elective                                                | Forensic Accounting                                                                                                                                                                                                                                                                                |
| East Carolina University                    | BS-Business Admin- Elective,<br><br>MS-Accountancy Elective           | Fraud Examination<br><br>                                                                                                                                                                                                                                                                          |
| East Texas Baptist University               | BS-Accounting Elective                                                | Fraud Examination and Forensic Accounting                                                                                                                                                                                                                                                          |
| Eastern Connecticut State University        | MS-Accountancy Elective                                               | Forensic Accounting                                                                                                                                                                                                                                                                                |
| Eastern Illinois University                 | MBA-Accounting Elective                                               | Fraud Examination                                                                                                                                                                                                                                                                                  |
| Eastern Kentucky University                 | BBA-Accounting Elective,                                              | Forensic Accounting                                                                                                                                                                                                                                                                                |

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|                                                      | MS-Accountancy Elective                                   |                                                                                                             |
| Eastern Michigan University                          | BBA-Accounting Elective,<br>MS-Accountancy Elective       | Principles of Fraud Examination, Fraud Examination                                                          |
| Eastern New Mexico University-Main                   | BBA-Accounting Elective                                   | Forensic Accounting                                                                                         |
| Eastfield College                                    | BS-Accounting Elective                                    | Forensic Accounting taken at Community Colleges in Dallas Texas District accepted as Transfer Credit Course |
| Edgewood College                                     | MBA-Accounting Elective,<br>MS-Accountancy Required       | Fraud and Forensic Accounting                                                                               |
| El Centro College                                    | AAS-Accounting Elective                                   | Forensic Accounting                                                                                         |
| El Paso Community College                            | AAS-Accounting Elective                                   | Forensic Accounting                                                                                         |
| Elizabeth City State University                      | BS-Accounting Elective                                    | Forensic Accounting                                                                                         |
| Elizabethtown College                                | BS-Accounting Elective                                    | Forensic Accounting                                                                                         |
| Embry-Riddle Aeronautical University                 | BS-Accounting Elective                                    | Forensic Accounting and Fraud Examination                                                                   |
| Everest University, North Orlando                    | BS-Criminal Justice Elective                              | Computer Crime                                                                                              |
| Fayetteville State University                        | BS-Accounting Elective                                    | Forensic and Fraud Analysis                                                                                 |
| Felician College                                     | MBA-Accounting Required                                   | Forensic Accounting                                                                                         |
| Florida Agricultural and Mechanical (A&M) University | BS-Accounting Elective                                    | Forensic Accounting                                                                                         |
| Florida Atlantic University                          | BS-Accounting Elective                                    | Fraud Examination                                                                                           |
| Florida Gulf Coast University                        | BS-Accounting Elective                                    | Fraud Investigation                                                                                         |
| Florida Institute of Technology                      | MBA-Accounting Electives                                  | Fraud Examination and Forensic Accounting                                                                   |
| Florida International University                     | MS-Accountancy Required                                   | Fraud Examination                                                                                           |
| Florida Southern College                             | BS-Accounting Elective                                    | Forensic Accounting & Ethics                                                                                |
| Florida State University                             | BS-Accounting Electives                                   | Investigative Accounting, Fraud Examination                                                                 |
| Fontbonne University                                 | MS-Accountancy Required                                   | Fraud Examination                                                                                           |
| Fordham University                                   | BS-Accounting Electives<br><br>MBA/MS-Accounting Elective | Financial Forensics<br><br>Forensic Accounting                                                              |
| Fort Hays State University                           | BBA-Accounting Elective                                   | Fraud Examination                                                                                           |
| Fort Valley State University                         | BBA-Accounting Elective                                   | Fraud Examination                                                                                           |
| Franklin University                                  | MS-Accountancy Required                                   | Forensic Accounting                                                                                         |
| Freed-Hardeman University                            | BBA-Accounting Elective                                   | Fraud Examination                                                                                           |
| Furman University                                    | BS-Accounting Elective                                    | Forensic Accounting                                                                                         |
| Gallaudet University                                 | BS-Accounting Elective                                    | Forensic Accounting                                                                                         |
| Gardner-Webb University                              | MBA -Accounting Elective                                  | Forensic Accounting                                                                                         |
| George Mason University                              | MS-Accountancy Required                                   | Fraud Deterrence and Detection, Business Analysis and Valuation                                             |
| George Washington University                         | MS-Accountancy Elective                                   | MS-Accountancy Elective                                                                                     |
| Georgetown University                                | MBA –Accounting Elective                                  | Forensic Accounting                                                                                         |
| Georgia State University                             | MS-Accountancy Required                                   | Forensic Accounting                                                                                         |
| Glendale Community College                           | AAS-Accounting Elective                                   | Fraud Examination                                                                                           |
| Gonzaga University                                   | MS-Accountancy Required                                   | Fraud & Forensic Examination                                                                                |
| Grambling State University                           | BS-Accounting Elective                                    | Forensic Accounting                                                                                         |
| Grand Valley State University                        | MS-Accountancy Elective                                   | Forensic Accounting                                                                                         |
| Grantham University                                  | BS-Accounting Elective                                    | Forensic Accounting                                                                                         |
| High Point University                                | BS-Accounting Elective                                    | Forensic Accounting                                                                                         |
| Hilbert College                                      | BS-Accounting Elective                                    | Fraud Examination                                                                                           |



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| Hodges University                                                | MBA -Accounting Elective                                     | Forensic Accounting                                                 |
| Hofstra University                                               | BBA-Accounting Elective                                      | Forensic and Investigative Accounting                               |
| Holy Family University                                           | BA-Accounting Required                                       | Forensic Accounting                                                 |
| Houston Community College                                        | AAS-Accounting Elective                                      | Forensic Accounting                                                 |
| Idaho State University                                           | BS-Accounting Elective                                       | Fraud Examination                                                   |
| Illinois College                                                 | BS-Accounting Elective                                       | Fraud Examination                                                   |
| Immaculata University                                            | BS-Accounting Elective                                       | Forensic Accounting                                                 |
| Indiana University – Bloomington                                 | MS-Accountancy Elective                                      | Forensic Accounting                                                 |
| Indiana University - South Bend                                  | MS-Accountancy Elective                                      | Forensic Accounting                                                 |
| Indiana University – Southeast                                   | MBA/MS-Accountancy Elective                                  | Fraud Issues in Business                                            |
| Indiana University of Pennsylvania                               | BS-Accounting Electives                                      | Forensic and Internal Auditing, Digital Forensics                   |
| Indiana University-Purdue University – Indianapolis              | MS-Accountancy Elective                                      | Auditing and Corporate Governance                                   |
| Indiana Wesleyan University                                      | BS-Accounting Elective                                       | Fraud Examination                                                   |
| Iona College                                                     | MBA -Accounting Elective                                     | Accounting Systems and Fraud Examination                            |
| Iowa State University                                            | MBA -Accounting Elective                                     | Fraud Examination and Prevention                                    |
| James Madison University                                         | MS-Accountancy Elective                                      | Fraud Detection and Prevention                                      |
| John Carroll University                                          | MS-Accountancy Elective                                      | Fraud Examination                                                   |
| Johnson & Wales University                                       | BS-Accounting Elective                                       | Forensic Accounting                                                 |
| Johnston Community College                                       | AAS-Accounting Elective                                      | Forensic Accounting                                                 |
| Juniata College                                                  | MS-Accountancy Elective                                      | Forensic Accounting                                                 |
| King's College                                                   | BS-Accounting Electives                                      | Fraud Examination: Forensic and Investigative Accounting I/II       |
| La Roche College                                                 | MS-Accountancy Electives                                     | Fraud Examination, Advanced Forensic Accounting                     |
| La Sierra University                                             | MBA -Accounting Elective                                     | Fraud Examination                                                   |
| Lansing Community College                                        | AAS-Accounting Elective                                      | Fraud Detection & Prevention                                        |
| Lasell College                                                   | BS-Accounting Elective                                       | Fraud Examination                                                   |
| Lebanon Valley College                                           | AAS-Accounting Elective                                      | Financial Fraud Prevention and Detection                            |
| Lehigh University                                                | MS in Accounting and Acc'ting Information Systems (Required) | Forensic Accounting and Auditing, Governance, Risk and Control      |
| Lewis University                                                 | MBA-Accounting Requirement                                   | Forensic Accounting and Fraud Examination                           |
| Lincoln University of Pennsylvania                               | BS-Accounting Elective                                       | Forensic Accounting                                                 |
| Long Island University – Brooklyn                                | MS-Accountancy Elective                                      | Fraud Examination                                                   |
| Longwood University                                              | BS-Accounting Elective                                       | Principles of Fraud Examination                                     |
| Louisiana State University- Shreveport                           | BS-Accounting Elective                                       | Fraud Examination                                                   |
| Louisiana State University and Agricultural & Mechanical College | BS-Accounting Elective                                       | Fraud Auditing and Forensic Accounting                              |
| Loyola Marymount University                                      | BS-Accounting Elective                                       | Fraud Examination                                                   |
|                                                                  | MBA-Accounting Elective                                      |                                                                     |
| Loyola University - Chicago                                      | MS-Accountancy Electives                                     | Fraud Examination, Advanced Forensic Accounting                     |
| Loyola University - New Orleans                                  | BS-Accounting Elective                                       | Forensic Accounting and Fraud Examination                           |
| Manchester College                                               | BS-Accounting Elective                                       | Seminar in Fraud Examination                                        |
| Mansfield University                                             | BS-Accounting Elective                                       | Fraud Examination                                                   |
| Marymount University                                             | MBA-Accounting Elective                                      | Fraud Auditing, Forensic Accounting                                 |
| Marquette University                                             | MS-Accountancy Elective                                      | Fraud Examination, Auditing: Ethical, Legal, Professional Reporting |
| McKendree University                                             | BS-Accounting Elective                                       | Seminar in Fraud Investigation                                      |
| McNeese State University                                         | BS-Accounting Elective                                       | Fraud Examination                                                   |

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| Mercer University                       | BS-Accounting Elective                                        | Fraud Examination                                                                                                             |
| Mercy College                           | MS-Accountancy Elective                                       | Fraud Examination                                                                                                             |
| Miami University - Oxford               | MS-Accountancy Elective                                       | Fraud Examination                                                                                                             |
| Middle Tennessee State University       | BS-Accounting Elective                                        | Forensic Accounting and Fraud Auditing                                                                                        |
| Millsaps College                        | MBA-Accounting Elective                                       | Fraud Examination                                                                                                             |
| Minnesota State University - Mankato    | MS-Accountancy Elective                                       | Fraud Examination and Forensic Accounting                                                                                     |
| Mississippi College                     | MBA-Accounting Elective                                       | Fraud Examination                                                                                                             |
| Mississippi State University            | MS-Accountancy Elective                                       | Fraud Examination                                                                                                             |
| Montana State University                | MS-Accountancy Elective                                       | Fraud Examination                                                                                                             |
| Montclair State University              | MS-Accountancy Elective                                       | Fraud Examination                                                                                                             |
| Montgomery Community College            | AAS-Accounting Elective                                       | Forensic Accounting                                                                                                           |
| Morehead State University               | BS-Accounting Elective                                        | Forensic Accounting                                                                                                           |
| Mount Saint Mary College                | BS-Accounting Elective                                        | Fraud and White-Collar Crime                                                                                                  |
| Mountain View College                   | AAS-Accounting Elective                                       | Forensic Accounting and Auditing                                                                                              |
| Muhlenberg College                      | BS-Accounting Elective                                        | Fraud Examination                                                                                                             |
| National American University -Online    | MBA-Accounting Required                                       | Forensic Accounting and Fraud Examination,<br>Accounting Information Systems and Computer<br>Related Fraud, Accounting Ethics |
| Nazareth College                        | BS-Accounting Elective                                        | Forensic Accounting                                                                                                           |
| New Jersey City University              | BS-Accounting Elective                                        | Principles of Macro Fraud Examination                                                                                         |
|                                         | MBA-Accounting Elective                                       | Introduction to Fraud Examination                                                                                             |
| New Mexico State University - Main      | BS-Accounting Elective                                        | Fraud Examination and Prevention                                                                                              |
| North Carolina State University         | MBA-Accounting Elective                                       | Fraud Examination                                                                                                             |
| North Carolina Wesleyan College         | BS-Accounting Elective                                        | Fraud Examination                                                                                                             |
| North Georgia College & State Univ.     | BS-Accounting Elective                                        | Fraud Examination                                                                                                             |
| North Seattle Community College         | AAS-Accounting Electives                                      | Fraud Examination, Introduction to Financial<br>Criminology, Forensic Accounting                                              |
| Northern Illinois University            | BS-Accounting Elective                                        | Forensic Accounting/Fraud Examination                                                                                         |
| Northern Kentucky University            | BS-Accounting Elective                                        | Fraud Examination                                                                                                             |
| Northern Kentucky University            | MS-Computer Information<br>Technology Electives               | Computer Forensics, Advanced Computer<br>Forensics                                                                            |
| Northern Michigan University            | BS-Accounting Elective                                        | Fraud Examination                                                                                                             |
| Northern Virginia Community College     | AAS -Accounting Elective                                      | Fraud Examination                                                                                                             |
| Northwest Arkansas Community<br>College | AAS-Criminal Justice Elective                                 | Fraud Examination                                                                                                             |
| Northwestern University                 | BS- Accounting Elective                                       | Topics: Forensic Accounting                                                                                                   |
| Northwestern State U of Louisiana       | BS- Accounting Elective                                       | Fraud Examination                                                                                                             |
| Notre Dame College                      | BS- Accounting Elective                                       | Fraud Examination                                                                                                             |
| Nova Southeastern University            | MS-Accountancy Elective                                       | Forensic Accounting                                                                                                           |
| Oakland University                      | MS-Accountancy Elective                                       | Fraud Examination                                                                                                             |
| Ohio Dominican University               | BS- Accounting Elective                                       | Accepts Fraud Examination from Columbus State<br>Community College as Accounting Elective                                     |
| Ohio State University - Main            | MS-Accountancy Electives                                      | Fraud Examination: Misappropriation of Assets,<br>Fraudulent Financial Reporting                                              |
| Oklahoma City University                | MS-Accountancy Elective                                       | Forensic Accounting                                                                                                           |
| Oklahoma State University – Main        | MS-Accountancy Elective                                       | Fraud Examination                                                                                                             |
| Old Dominion University                 | MS-Accountancy Elective                                       | Fraud Examination and Forensic Accounting                                                                                     |
| Oregon Institute of Technology          | BS- Information Technology<br>with Accounting Option Elective | Fraud Examination                                                                                                             |
| Owens Community College                 | AAS-Accounting Elective                                       | Forensic Accounting (Transfer Cr-Bluffton Univ.)                                                                              |

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| Pace University - New York              | MBA-Accounting Elective          | Forensic Accounting and Fraud Examination                                                      |
| Pacific University of Oregon            | BS- Accounting Elective          | Fraud Examination                                                                              |
| Pennsylvania State University - Main    | MS-Accountancy Elective          | Forensic Accounting                                                                            |
| Phoenix College                         | BS- Accounting Elective          | Fraud Examination                                                                              |
| Pima Community College                  | AAS-Accounting Elective          | Principles of Fraud Examination, Computer Fraud Detection                                      |
| Plymouth State University               | MBA-Accounting Elective          | Auditing Perspectives (Fraud Examination)                                                      |
| Point Park University                   | BS- Accounting Elective          | Special Topics: Forensic Accounting                                                            |
| Portland State University               | MS-Accountancy Elective          | Forensic Accounting                                                                            |
| Post University                         | BS- Accounting Electives         | Fraud Prevention and Examination, Forensic Accounting                                          |
| Purdue University - Calumet             | MS-Accountancy Elective          | Fraud Investigation and Forensic Accounting                                                    |
| Purdue University- Main                 | MS-Accountancy Elective          | Forensic Accounting                                                                            |
| Regis University                        | MS-Accountancy Elective          | Forensic Accounting                                                                            |
| Rhode Island College                    | BS- Accounting Elective          | Fraud Examination                                                                              |
| Robert Morris University-Illinois       | MBA-Accounting Requirement       | Fraud Prevention & Detection                                                                   |
| Rochester Institute of Technology       | BS- Accounting Elective          | Forensic Accounting & Fraud Examination                                                        |
| Rockhurst University                    | MBA-Accounting Elective          | Fraud Examination                                                                              |
| Roger Williams University               | BS- Accounting Elective          | Special Topics: Fraud Examination                                                              |
| Rutgers University                      | MS-Accountancy Elective          | Special Topics: Forensic Accounting                                                            |
| Sacred Heart University                 | BS in Criminal Justice Electives | Introduction to Fraud Examination, White Collar Crime, Interviewing and Counseling, Internship |
| Saint Ambrose University                | BS- Accounting Elective          | Internal Auditing (Fraud Investigation)                                                        |
| Saint Augustine's University            | BS- Accounting Required          | Fraud Examination, Fin'l Forensic Investigation                                                |
| Saint Bonaventure University            | BS- Accounting Elective          | Fraud Examination                                                                              |
| Saint Cloud State University            | MBA-Accounting Elective          | Corporate Governance                                                                           |
| Saint Edward's University               | MS-Accountancy Elective          | Fraud and Forensic Accounting                                                                  |
| Saint John Fisher College               | BS- Accounting Electives         | Forensic Accounting, Forensic & Contemporary Auditing                                          |
| Saint John's University-New York        | JD/LLM Elective (Law School)     | Bankruptcy Ethics, Fraud and Malpractice                                                       |
| Saint Joseph's University               | BS- Accounting Elective          | Forensic Accounting                                                                            |
| Saint Leo University                    | MAcc/MBA-Accounting Requirement  | Fraud Examination                                                                              |
| Saint Mary's College                    | BS- Accounting Elective          | Fraud Examination                                                                              |
| Saint Norbert College                   | BBA- Accounting Electives        | Fraud Investigation I/II                                                                       |
| Saint Peter's College                   | BS- Accounting Elective          | Forensic Accounting                                                                            |
|                                         | MS-Accountancy Elective          | Forensic Accounting and Internal Auditing                                                      |
| Saint Vincent College                   | BS- Accounting Elective          | Forensics Auditing                                                                             |
| Salem State University                  | BS- Accounting Elective          | Forensic Accounting                                                                            |
| Samford University                      | MS-Accountancy Elective          | Fraud Examination                                                                              |
| Sam Houston State University            | BS- Accounting Elective          | Fraud Examination                                                                              |
| San Diego State University              | MS-Accountancy Elective          | Fraud Examination                                                                              |
| San Francisco State University          | BS- Accounting Elective          | Accounting Fraud Examination                                                                   |
|                                         | MS-Accountancy Elective          | Accounting Ethics and Fraud                                                                    |
| San Jose State University               | BS- Accounting Elective          | Forensics Auditing                                                                             |
| Santa Clara University                  | BS- Accounting Elective          | Forensic Accounting                                                                            |
| Seattle University                      | MBA-Accounting Elective          | Auditing III (Fraud/Forensic Accounting)                                                       |
| Shippensburg University of Pennsylvania | BS- Accounting Electives         | Cyber Crime and Computer Forensics courses accepted as Accounting Electives from Bucks         |

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|                                             |                                                                     | Community College                                                                                                    |
| Shorter University                          | MS-Accountancy Required                                             | Seminar in Internal Auditing and Fraud                                                                               |
| Siena College                               | BS- Accounting Elective                                             | Fraud and Forensic Accounting                                                                                        |
| Siena Heights University                    | BS- Accounting Elective                                             | Fraud Examination                                                                                                    |
| South Hills School of Business & Technology | AAS-Information Technology Electives                                | Computer Forensics, Ethical Hacking & Defense, UNIX/Linux Essentials, Server Administration                          |
| Southeast Missouri State University         | MBA-Accounting Elective                                             | Fraud Examination and Forensic Accounting                                                                            |
| Southeastern Oklahoma State Univ.           | BS- Accounting Elective                                             | Forensic Accounting and Internal Auditing                                                                            |
| Southern Arkansas University                | BS- Accounting Elective                                             | Fraud Examination and Prevention                                                                                     |
| Southern Connecticut State University       | BS- Accounting Elective                                             | Fraud and Forensic Accounting                                                                                        |
| Southern Illinois University                | BS- Accounting Elective                                             | Forensic Accounting                                                                                                  |
| Southern Polytechnic State University       | BS- Accounting Elective                                             | Fraud Accounting                                                                                                     |
| Southern Utah University                    | MS-Accountancy Elective                                             | Forensic Accounting                                                                                                  |
| Southwestern University                     | BS- Accounting Elective                                             | Selected Topics: Fraud Examination                                                                                   |
| St Catherine University                     | BS- Accounting Elective                                             | Selected Topics: Fraud and Forensic Accounting                                                                       |
| Stanford University                         | JD Law Electives                                                    | Internet Torts & Crime, White Collar Crime                                                                           |
| Stetson University                          | MS-Accountancy Elective                                             | Forensic Accounting and Fraud Examination                                                                            |
| Stonehill College                           | BA- Economics Elective                                              | Forensic Economics                                                                                                   |
| Stratford University                        | MS-Accountancy Elective                                             | Forensic Accounting                                                                                                  |
| Suffolk Community College                   | AAS-Accounting Elective                                             | Fraud Examination                                                                                                    |
| SUNY at Binghamton                          | Continuing Education Course                                         | Forensic Accounting and Financial Fraud                                                                              |
| SUNY at Cobleskill                          | AAS-Accounting Elective                                             | Fraud Examination                                                                                                    |
| SUNY at Fredonia                            | BS- Accounting Elective                                             | Advanced Auditing & Fraud Examination                                                                                |
| SUNY at Geneseo                             | BS- Accounting Elective                                             | Experimental: Topics in Auditing (Fraud)                                                                             |
| SUNY at New Paltz                           | MBA-Accounting Elective                                             | Advanced Auditing (Fraud Detection), Business Intelligence                                                           |
| SUNY at Potsdam                             | BS- Accounting Elective                                             | Fraud Examination                                                                                                    |
| SUNY College at Canton                      | BS in Criminal Justice Elective                                     | Fraud Examination and Investigations                                                                                 |
| SUNY College at Old Westbury                | MS-Accountancy Elective                                             | Forensic Accounting                                                                                                  |
| Syracuse University                         | MS-Accountancy Elective                                             | Forensic Accounting                                                                                                  |
| Temple University                           | MS-Accountancy Elective                                             | Advanced Auditing and Assurance Services (Forensic Accounting and Fraud)                                             |
| Terra Community College                     | AAS-Accounting Elective                                             | Fraud Examination                                                                                                    |
| Texas A & M International University        | MS-Accountancy Elective                                             | Forensic Accounting                                                                                                  |
| Texas A & M University-Commerce             | MBA-Accounting Electives                                            | Fraud Examination, Forensic and Investigative Accounting, Advanced Forensic Accounting, Practicum in Forensics       |
| Texas A & M University-Corpus Christi       | MS-Accountancy Elective                                             | Forensic Accounting                                                                                                  |
| Texas A & M University – Kingsville         | MBA-Accounting Elective                                             | Data Mining and Cyber Forensics                                                                                      |
|                                             | BS- Accounting Elective                                             | Fraud Investigation and Prevention                                                                                   |
| Texas State University - San Marcos         | MS-Accountancy Elective                                             | Fraud Detection and Prevention                                                                                       |
| Thomas Jefferson School of Law              | MS Law in Graduate International Tax & Financial Services Electives | Fraud & Financial Forensics, Anti-Money Laundering, Financial Crimes and Institutional Security, Business Bankruptcy |
| Thomas Nelson Community College             | AAS-Accounting Elective                                             | Fraud Examination                                                                                                    |
| Three Rivers Community College              | AAS-Accounting Elective                                             | Intro to Forensic Accounting                                                                                         |
| Tiffin University                           | BBA-Accounting Elective                                             | Fraud Examination in Accounting                                                                                      |
| Transylvania University                     | BS- Accounting Elective                                             | Forensic Accounting                                                                                                  |

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| Trinity University                             | MS-Accountancy Elective                                  | Fraud Examination                                                                                      |
| Troy University                                | BS- Accounting Elective<br>MAcc- Elective                | Fraud Examination-Advanced Auditing<br>Forensic Accounting and Fraud Examination                       |
| Tulane University                              | BS- Legal Studies in Business<br>(Business Law) Elective | Fraud Prevention & Investigation                                                                       |
| Tulsa Community College                        | AAS-Accounting Elective                                  | Fraud Examination                                                                                      |
| Union University                               | BS- Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Alabama at Huntsville            | BS- Accounting Elective                                  | Forensic Accounting                                                                                    |
| University of Alabama at Tuscaloosa            | BS- Accounting Elective                                  | Fraud Risk Management                                                                                  |
| University of Alaska Anchorage                 | BS- Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Alaska Southeast                 | BS- Accounting Elective                                  | Fraud and Forensic Examination                                                                         |
| University of Arkansas                         | MBA-Accounting Elective                                  | Fraud Prevention and Detection                                                                         |
| University of Arkansas - Fort Smith            | BS- Accounting Elective                                  | Forensic Accounting                                                                                    |
| University of Arkansas - Monticello            | BBA- Accounting Elective                                 | Fraud Examination                                                                                      |
| University of California - Riverside           | BS- Accounting Elective                                  | Forensic and Fraud Auditing                                                                            |
| University of Central Arkansas                 | BS- Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Central Florida                  | MS-Accountancy Elective                                  | Fraud Auditing                                                                                         |
| University of Central Missouri                 | MBA-Accounting Elective                                  | Fraud Detection and Prevention                                                                         |
| University of Central Oklahoma                 | BS- Accounting Elective                                  | Fraud Auditing                                                                                         |
| University of Cincinnati                       | MS-Accountancy Elective                                  | Fraud Examination                                                                                      |
| University of Cincinnati-Clermont<br>College   | MS-Accountancy Elective                                  | Fraud Examination                                                                                      |
| University of Connecticut                      | MS-Accountancy Elective                                  | Forensic Accounting                                                                                    |
| University of Dallas                           | BS- Accounting Elective                                  | Forensic Accounting                                                                                    |
| University of Dayton                           | MBA-Accounting Elective                                  | Fraud Investigation                                                                                    |
| University of Delaware                         | Continuing Education Course                              | Seminar on Fraud Prevention (Non-credit)                                                               |
| University of Detroit Mercy                    | MBA-Accounting Elective                                  | Corporate Fraud Detection and Prevention                                                               |
| University of Georgia                          | MS-Accountancy Elective                                  | Forensic Accounting and Fraud Examination                                                              |
| University of Hartford                         | MS-Accountancy Elective                                  | Fraud Examination                                                                                      |
| University of Hawaii at Hilo                   | BS- Accounting Elective                                  | Fraud Examination I/II from Indiana State<br>University accepted as Accounting Upper-level<br>Elective |
| University of Houston - Clear Lake             | MS-Accountancy Elective                                  | Seminar in Fraud Examination and Audit Risk                                                            |
| University of Idaho                            | BS- Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Illinois at Chicago              | MBA-Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Illinois at Springfield          | MBA-Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Illinois at Urbana-<br>Champaign | BS- Accounting Elective                                  | Forensic Accounting & Fraud Examination                                                                |
| University of Kansas                           | MAcc Elective                                            | Forensic Accounting & Fraud Examination                                                                |
| University of Kentucky                         | Continuing Education Course                              | Business of Fraud Seminar (Non-credit)                                                                 |
| University of Louisiana - Lafayette            | BS- Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Maine at Augusta                 | BS- Accounting Electives                                 | Fraud Examination, Advanced Fraud Examination                                                          |
| University of Mary                             | BS- Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Mary Hardin – Baylor             | MBA-Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Maryland - College Park          | MS-Accountancy Elective                                  | Forensic Accounting/Auditing                                                                           |
|                                                | BS- Accounting Elective                                  | Fraud Examination                                                                                      |
| University of Maryland-University              | MS-Accountancy Required                                  | Fraud Examination and Accounting Ethics                                                                |

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| College                                        |                                                               |                                                   |
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| University of Massachusetts – Boston           | MBA/MS-Accountancy Elective                                   | Accounting Fraud Examination                      |
| University of Massachusetts – Lowell           | MS-Accountancy Elective                                       | Fraud Examination & Forensic Accounting           |
|                                                | MBA-Accounting Elective                                       | Special Topics: Fraud Examination                 |
| University of Massachusetts Amherst            | MBA-Accounting Elective                                       | Special Topics: Fraud Examination                 |
| University of Memphis                          | MA-Criminal Justice Elective                                  | Corporate White Collar Crime                      |
| University of Miami                            | MS-Accountancy Elective                                       | Forensic Accounting                               |
| University of Michigan – Dearborn              | MBA/MS-Accountancy Elective                                   | Issues in Auditing and Forensic Examination       |
| University of Michigan – Flint                 | MS-Accountancy Elective                                       | Forensic Accounting                               |
| University of Minnesota Duluth                 | BS- Accounting Elective                                       | Special Topics: Fraud Examination                 |
| University of Missouri, St. Louis              | MS-Accountancy Elective                                       | Fraud Examination                                 |
| University of Montana                          | MS-Accountancy Elective                                       | Fraud and Forensic Accounting                     |
| University of Nebraska – Lincoln               | MS-Accountancy Elective                                       | Fraud Examination                                 |
| University of Nevada - Las Vegas               | MS-Accountancy Elective                                       | Fraud Examination                                 |
|                                                | BS- Accounting Elective                                       |                                                   |
| University of New Hampshire – Main             | MS-Accountancy Elective                                       | Fraud Accounting                                  |
| University of New Orleans                      | MS-Accountancy Elective                                       | Fraud Examination                                 |
| University of North Alabama                    | MBA-Accounting Elective                                       | Fraud Examination                                 |
| University of North Carolina                   | MS-Accountancy Elective                                       | Fraud and Forensic Accounting                     |
| University of North Carolina at Charlotte      | BS- Accounting Elective                                       | Fraud Examination                                 |
| University of North Carolina at Greensboro     | MBA-Accounting Elective                                       | Fraud Examination                                 |
| University of Northern Colorado                | BS- Accounting Elective                                       | Fraud Examination                                 |
| University of North Dakota                     | MS-Accountancy Elective                                       | Fraud Examination                                 |
| University of North Florida                    | MS-Accountancy Elective                                       | Forensic Accounting                               |
|                                                | BS- Accounting Elective                                       | Accounting Fraud                                  |
| University of North Texas                      | MS-Accountancy Elective                                       | Forensic Accounting                               |
| University of Northern Iowa                    | BS/MS-Accountancy Elective                                    | Principles of Fraud Examination                   |
| University of Notre Dame                       | MS-Accountancy Elective                                       | Accounting Fraud Examination                      |
| University of Oklahoma                         | MBA-Accounting Elective                                       | Fraud Examination                                 |
| University of Phoenix –Online                  | MS-Accountancy Elective                                       | Forensic Accounting Valuation, Litigation Support |
| University of Pittsburgh at Johnstown          | BA- Accounting Elective                                       | Forensic Accounting                               |
| University of San Diego                        | MAcc- Elective                                                | Fraud Examination and Forensic Accounting         |
| University of South Florida Sarasota - Manatee | Masters in Criminal Justice Administration Elective           | Computer Forensics                                |
| University of Southern Maine                   | BS- Accounting Elective                                       | Principles of Fraud Examination                   |
| University of Southern Mississippi             | MPA Requirement                                               | Forensic Accounting                               |
| University of Tampa                            | MBA-Accounting Elective                                       | Fraud Examination                                 |
| University of Texas at Austin                  | BS- Accounting Elective                                       | Fraud Examination                                 |
| University of Texas at Dallas                  | MS-Accountancy Elective                                       | Fraud Examination                                 |
|                                                | BS- Accounting Elective                                       | Business Valuation                                |
|                                                | BS-Computer Science with Information Assurance Minor Elective | Digital Forensics, Computer and Network Security  |

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|-----------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| University of Texas at San Antonio                  | MS-Accountancy Elective                        | Fraud Examination & Forensic Accounting, Fundamentals of Information Assurance, Fundamentals of Cyber Forensics, Intro Data Mining |
| University of the Incarnate Word                    | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |
|                                                     | MBA-Accounting Elective                        | Forensic Accounting                                                                                                                |
| University of Toledo                                | MS-Accountancy Elective                        | Business Valuation & Analysis, Independent Study Fraud Examination                                                                 |
| University of Utah                                  | MS-Accountancy Elective                        | Fraud Examination and Forensic Accounting                                                                                          |
| University of Virginia                              | MS-Accountancy Elective                        | Forensic Accounting                                                                                                                |
| University of Washington                            | MPAcc with Auditing & Assurance Track Elective | Special topics: SOX, Controls, Computerized Systems and Forensic Auditing                                                          |
| University of West Georgia                          | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |
|                                                     | MBA-Accounting Elective                        | Forensic Accounting and Fraud Examination                                                                                          |
| University of Wisconsin - Eau Claire                | BS/MS-Accountancy Elective                     | Fraud Investigation and Prevention                                                                                                 |
| University of Wisconsin - Milwaukee                 | MS-Management Elective                         | Forensic Accounting                                                                                                                |
| University of Wisconsin – Oshkosh                   | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |
| University of Wisconsin – Platteville               | MBA-Accounting Elective                        | Seminar in Mgt. Topic: Intro to Financial Fraud                                                                                    |
| University of Wisconsin - River Falls               | BS- Accounting Elective                        | Information Systems Auditing (Forensic Acctg.)                                                                                     |
| University of Wisconsin – Superior                  | BS- Accounting Elective                        | Fraud Examination and Investigation                                                                                                |
| University of Wisconsin – Whitewater                | MS-Accountancy Elective                        | Forensic Accounting & Professional Ethics                                                                                          |
| University of Wyoming                               | MS-Accountancy Elective                        | Fraud Examination                                                                                                                  |
| Utah State University                               | MS-Accountancy Elective                        | Forensic Accounting                                                                                                                |
| Utah State University - College of Eastern Utah     | MS-Accountancy Elective                        | Fraud Examination and Forensic Accounting                                                                                          |
| Utah Valley University                              | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |
| Valdosta State University                           | BS- Accounting Elective                        | Intro to Fraud Examination, Forensic Accounting                                                                                    |
| Villanova University                                | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |
| Virginia Polytechnic Institute and State University | MS-Accountancy Elective                        | Forensic and Investigative Accounting                                                                                              |
|                                                     | BS- Accounting Elective                        | Forensic Accounting, Information Systems Security Assurance                                                                        |
| Virginia State University                           | BS- Accounting Elective                        | Forensic Accounting                                                                                                                |
| Viterbo University                                  | MBA-Accounting Elective                        | Fraud Examination                                                                                                                  |
| Wake Forest University                              | BS- Accounting Elective                        | Forensic Accounting, Business Analysis and Valuation                                                                               |
| Washburn University                                 | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |
| Washington and Lee University                       | BS- Accounting Elective                        | Computer Forensics                                                                                                                 |
| Wayne State University                              | MS-Accountancy Elective                        | Forensic Accounting                                                                                                                |
| Webster University                                  | BS- Accounting Elective                        | Business Valuation                                                                                                                 |
| Wesleyan College                                    | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |
| West Chester University of Pennsylvania             | BS- Accounting Elective                        | Fraud Examination for Managers                                                                                                     |
| West Virginia University                            | Masters in Public Accountancy Required         | Fraud Detection and Deterrence                                                                                                     |
| Western Carolina University                         | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |
| Western Connecticut State University                | BS- Accounting Elective                        | Fraud Examination, Valuation of Closely Held Businesses, Valuation of Damages/Lost Profits                                         |
| Western Illinois University                         | BS- Accounting Elective                        | Fraud Examination                                                                                                                  |

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| Western Kentucky University       | MS-Accountancy Elective                           | Advanced Auditing Standards, Applications, and Fraud               |
| Western Michigan University       | MS-Accountancy Elective                           | Fraud Accounting                                                   |
| Western New Mexico University     | BS- Accounting Elective                           | Fraud Examination                                                  |
|                                   | MBA-Accounting Elective                           | Fraud Prevention and Detection                                     |
| Western Washington University     | MPAC Elective                                     | Forensic Accounting & Fraud Examination                            |
| Westminster College               | MS-Accountancy Elective                           | Business Valuation                                                 |
| Wichita State University          | BS in Criminal Justice Elective                   | Organized and White Collar Crime                                   |
| Widener University – Delaware     | Master of Jurisprudence in Corporate Law Elective | Compliance Irregularities and Financial Fraud (Health & Corporate) |
| Widener University - Main         | MBA-Accounting Elective                           | Fraud Detection: Investigation and Prevention                      |
|                                   | BS- Accounting Elective                           | Fraud Examination                                                  |
| William Howard Taft               | MS-Taxation Elective                              | Tax Fraud and Evasion                                              |
| William Jewell College            | BS- Accounting Elective                           | Fraud Examination                                                  |
| William Paterson University of NJ | BS-Criminal Justice Required                      | Criminology                                                        |
| Wilmington University             | MS-Accountancy Elective                           | Fraud Prevention and Forensic Accounting                           |
|                                   | BS- Accounting Elective                           | Financial Fraud Examination                                        |
| Winona State University           | BS- Accounting Elective                           | Special Topics: Fraud Examination and Forensic Accounting          |
| Winston-Salem State University    | BS- Economics Elective                            | Economics of Crime, Corruption and Terrorism                       |
| Woodbury University               | MS-Accountancy Elective                           | Forensic Accounting                                                |
|                                   | BS- Accounting Elective                           | Independent Study in Forensic Accounting                           |
| Yeshiva University                | MS-Quantitative Economics Elective                | Forensic Economics                                                 |
| Youngstown State University       | BS- Accounting Elective                           | Fraud Examination                                                  |



**TABLE 2A: Foreign Colleges and Universities Offering Separate Forensic Accounting Courses Only\***

(Number of different colleges and universities offering these courses = 25)

\*These institutions do not offer a degree or certificate in forensic accounting (see Tables 3 & 3A) or a forensic accounting minor, track, specialization or concentration (see Tables 4 & 4A)

| <b>College/University</b>                                | <b>Program Type</b>                                                                                               | <b>Forensic Accounting Courses</b>                                                            |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| American University of Beirut (Lebanon)                  | BBA-Accounting Elective                                                                                           | Fraud Examination and Internal Audit                                                          |
| Australian National University (Canberra, Australia)     | Masters in Commerce Elective                                                                                      | Special Topics in Commerce-Financial Analytics for Investigation (Forensic Accounting)        |
| De Montfort University (Leicester, UK)                   | BA Required                                                                                                       | Forensic Accounting                                                                           |
| Hong Kong Polytechnic University (China)                 | BBA Accounting Elective                                                                                           | Forensic Accounting                                                                           |
| Inter American University of Puerto Rico                 | BBA Accounting Elective                                                                                           | Forensic Accounting                                                                           |
| Islamic University of Indonesia, (Yogyakarta, Indonesia) | BBA Accounting Elective (Center for Forensic Studies)                                                             | Forensic Accounting                                                                           |
| Kwantlen Polytechnic Univ. (Richmond, BC, Canada)        | BBA Accounting Electives                                                                                          | Forensic Accounting, Intro to Fraud Examination                                               |
| Lingnan University (Hong Kong, China)                    | MS in Accountancy Elective                                                                                        | Forensic Accounting and Fraud Examination                                                     |
| McGill University (Montreal, Canada)                     | Graduate Diploma in Public Accountancy Elective & Grad Diploma in Management with Taxation Concentration Elective | Forensic Accounting                                                                           |
| Nanyang Technological Univ. (Singapore, Japan)           | MBA –Accounting Elective                                                                                          | Business Frauds and Scandals                                                                  |
| Nottingham Trent University (UK)                         | MS-Accountancy Elective                                                                                           | Fraud Risk Management                                                                         |
| RMIT University (Melbourne, Australia)                   | BBA Accounting Electives                                                                                          | Forensic Accounting, Forensic Business Investigation                                          |
| Simon Fraser University (Burnaby, Canada)                | Forensic Studies Certificate Elective                                                                             | Computer Forensics and Cybercrime                                                             |
| Technical Institute Autonomo of Mexico (ITAM)            | MS-Accountancy Elective                                                                                           | Fraud Examination (FIU Reciprocal Transfer Course)                                            |
| The University of Manitoba (Winnipeg, Canada)            | Continuing Education Courses (Extended Education Division)                                                        | Fraud Examination I, Fraud Examination II                                                     |
| Thompson Rivers University (Kamloops Canada)             | BBA – Accounting Electives                                                                                        | Forensic Accounting, Business Valuation and Restructuring, Risk Mgt and Financial Engineering |
| University of Guam (Magnilao, GU)                        | BBA – Accounting Elective                                                                                         | Ethics for the Accountant                                                                     |
| University of New South Wales (Sydney, Australia)        | Masters in Law LLM Elective                                                                                       | Fraud, Forgery and Dishonesty                                                                 |
| University of Western Ontario (London, Canada)           | Masters in Mgt & Organizational Studies Elective                                                                  | Introduction to Fraud Examination                                                             |
| University of Alberta (Edmonton, Canada)                 | Ph.D. in Accounting Required                                                                                      | Seminar on Judgment & Decision Making Research in Accounting (Fraud Detection)                |

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|-----------------------------------------------|--------------------------------------------------------------|---------------------------------------------|
| University of Cabrera (Bruce, Australia)      | Graduate Certificate Performance Audit & Evaluation Elective | Fraud Examination                           |
| University of Glasgow (Caledonian, Scotland)  | MS in Accounting & Finance Elective                          | Forensic Accounting                         |
| University of Glasgow (Caledonian, Scotland)  | BBA Accounting Elective                                      | Forensic Investigation                      |
| University of Puerto Rico - Rio Piedras       | BBA Accounting Elective                                      | Seminar in Accounting (Forensic Accounting) |
| Wilfrid Laurier University (Waterloo, Canada) | Continuing Education Course                                  | Forensic Investigation                      |
| York University (Toronto, Canada)             | Master in Financial Accountability Elective                  | Earnings Management and Forensic Accounting |

**TABLE 3: USA Colleges and Universities Offering Forensic Accounting Certificate and Degree Programs**

(Number of different colleges and universities offering these programs = 58)

| <b>College/University</b>         | <b>Program Type</b>                                                                       | <b>Forensic Accounting Courses*</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   |                                                                                           | <i>*Only courses directly or closely related to forensic accounting topics are reported (e.g., not listed are required fundamental accounting and business classes, such as accounting principles, intermediate accounting, managerial cost accounting, marketing, finance, etc.).</i>                                                                                                                                                                                                   |
| American Public University-Online | Undergraduate/Graduate Certificates in Digital Forensics, Cybercrime and/or Cybersecurity | Computer Forensics, Wireless Networks and Devices, Network Intrusions & Cybercrime, Data and Image Files Security, Advanced Cybercrime Analysis, Advanced Digital Forensics, Advanced eDiscovery                                                                                                                                                                                                                                                                                         |
| American Public University-Online | Graduate Certificates in Criminal Justice and Homeland Security                           | Criminology, Criminal Profiling, Criminal Law, Research Methods in Homeland Security, Intro to Homeland Security and Defense, Intelligence and Homeland Security                                                                                                                                                                                                                                                                                                                         |
| Argosy University                 | Post Graduate Professional Certification in Fraud Examination                             | Fraud Examination: Theories & Methods, Internal Auditing and Control Management, Fraud Auditing and Financial Analysis, Legal Aspects of Fraud Investigation and Expert Testimony                                                                                                                                                                                                                                                                                                        |
| Bucks Community College           | Certificate in Computer Forensics                                                         | Cyber Crime, Computer Forensics I/II, Visual Basic Programming I/II, Database Design & Application Development, Criminal Evidence, Criminal Procedure                                                                                                                                                                                                                                                                                                                                    |
| Canisius College                  | Masters in Forensic Accounting                                                            | Fraud Examination: Detection & Deterrence, Financial Statement Fraud & Risk Assessment, Legal and Regulatory Environment of Forensic Accounting, Computer Forensics, Accounting Information Systems, White Collar Crime, Advanced Taxation, Auditing, Information Systems Auditing, Advanced Financial Investigations; Electives: Anti-Fraud Management, Information Systems Security, International Economics and Finance, Seminar in Accounting Research and Theory, Independent Study |
| Carlow University                 | BS in Forensic Accounting                                                                 | Fraud Prevention and Ethics, The Law and Fraud, Fraud Investigation Techniques, Fraud Examination, Internship/Practicum/Research, Database Management Systems, Information Technology, Information Security, Personal, Corporate and Partnership Taxation, Auditing, Accounting Information Systems                                                                                                                                                                                      |
| Carlow University                 | MS in Fraud & Forensics                                                                   | Fraud & Forensics Community Experience, White Collar Crime, Organizations, Ethics & Fraud Prevention, Forensics Research & Analysis, Legal Elements of Fraud, Financial Statement Examination., Audit Procedures for Detecting Fraud, Cybercrime, Technology Tools for Fraud Examiners, Computer Fraud Investigation                                                                                                                                                                     |
| Carlow University                 | Graduate Certificate in Forensic Accounting                                               | Fraud Prevention and Ethics, The Law and Fraud, Fraud Investigation Techniques, Fraud Examination                                                                                                                                                                                                                                                                                                                                                                                        |
| Champlain College-Online          | BS -Computers & Digital Forensics with Economic Crimes Investigation Specialization       | Cybercrime, Law of Searching & Seizing Digital Evidence, Forensic Accounting, Digital Forensic Investigation Techniques , White Collar Crime, Criminal Law, Criminal Procedures, Criminal Investigation, Criminalistics, Digital Forensic Analysis, Anti-Forensics & Network Forensics, Forensics Internship, Computer and Network Security, Senior Seminar in Digital Forensics, Microeconomics or Macroeconomics                                                                       |
| Champlain College-Online          | Graduate Certificate in Forensic Accounting                                               | Cybercrime, Law of Searching & Seizing Digital Evidence, Forensic Accounting, Accounting Information Systems, Auditing, Digital Forensic Investigation Techniques, White Collar Crime                                                                                                                                                                                                                                                                                                    |

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|---------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Champlain College-Online                    | Graduate Certificate in Computers & Digital Forensics                                        | Digital Forensic Analysis, Anti-Forensics & Network Forensics, Digital Forensic Investigation Techniques, White Collar Crime, Criminal Law, Cybercrime                                                                                                                                                         |
| Christian Brothers University               | BS- Cybersecurity and Digital Forensics                                                      | Data Communication, Networks & Cybersecurity, Cybersecurity Internship, Digital Forensics, Digital Forensics Lab, Information Security, Information Security Lab, Database Design, Security Compliance & Auditing                                                                                              |
| Coastal Carolina University                 | Graduate Certificate in Fraud Examination                                                    | Fraud Examination, Fraud & Legal Environment, Ethics for Fraud Examiners, Fraud and Litigation Advisory Services, Digital Forensics and E-Discovery, Forensic Investigation Capstone or Forensic Investigation Internship                                                                                      |
| CUNY Bernard M Baruch College               | Post Graduate Certificate in Forensic Accounting from Continuing and Professional Studies    | Investigating & Reporting Financial Fraud, Forensic Auditing Procedures and Practices, Ethics & Law of Forensic Accounting                                                                                                                                                                                     |
| Davenport University                        | Graduate Forensic Accounting Certificate                                                     | Forensic Accounting/Fraud Investigation, Forensic Accounting/Account Fraud Schemes and Data Analysis, Forensic Accounting/Law and Investigation, Forensic Accounting/Criminology                                                                                                                               |
| Ellis University                            | Graduate Criminal Justice Certificate in Fraud Examination                                   | Fraud Prevention and Investigation, Adv. Fraud Prevention and Investigation, Criminology and the Legal Elements of Commercial Fraud, Electronic Data Investigations, Interviewing and Interrogation                                                                                                            |
| Fairleigh Dickinson University-Metropolitan | Post Graduate Certification in Forensic Accounting from the School of Administrative Science | Forensic Accounting, Fraud & Taxation, Current Issues in Forensic Sciences, White Collar Crimes, Financial Crime: Its Nature & Extent, Accounting Fraud Examination, Legal Environment for Forensic Accounting, Accounting & E-Commerce                                                                        |
| Felician College                            | Undergraduate Criminal Justice Certificate in Forensics                                      | Fundamentals of Criminal Investigations, Criminology, Cybercrime, Computer Forensics & Investigations                                                                                                                                                                                                          |
| Franklin University                         | BS-Forensic Accounting                                                                       | Fraud Examination, Interviewing Techniques for Fraud Investigation, Intermediate Accounting I/II, Accounting Information Systems, Auditing, Legal Elements of Fraud, Corporate Governance & Internal Control Assessment, Accounting Research and Analysis, Special Topics in Accounting, Accounting Internship |
| Franklin University                         | BS-Business Forensics                                                                        | Fraud Examination, Interviewing Techniques for Fraud Investigation, Legal Elements of Fraud, Corporate Governance & Internal Control Assessment, Business Ethics for Leaders, Decision Making/Problem Solving                                                                                                  |
| George Mason University                     | Graduate Certification in Forensic Accounting                                                | Fraud Deterrence and Detection, Fraud & Forensic Accounting, Fraud & Law, Advanced Topics in Fraud, Intro to Technologies of Value to Forensics, Digital Media Forensics or Network Forensics                                                                                                                  |
| Georgetown University                       | Post Graduate Certification in Forensic Accounting from Continuing and Professional Studies  | Advanced Forensic Techniques, Criminal Investigative Techniques, Fraud Examination: Detecting Misappropriation, Fraud in the Governmental Environment, Fraudulent Financial Reporting, Internal Controls: Proper Design & Detection, Principles of Forensic Accounting Examination                             |
| Globe University                            | BS-Forensic Accounting                                                                       | Fraud Examination, Business Ethics, Intro to Criminal Justice, Investigation: Processes and Procedures, Computing Fundamentals, Information Security, Computer Forensics, American Legal Systems, Data and Networks, Career Capstone, Accounting Internship                                                    |
| Golden Gate University-San Francisco        | Graduate Certification in Forensic Accounting                                                | Intro to Financial Forensic Accounting, Fraud Auditing, Damages, Forensic Accounting in Family Law, Forensic Valuation, Bankruptcy and Insolvency, Lost Wages and Employment Litigation, Financial Statement                                                                                                   |

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|---------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             |                                                                                             | Investigations                                                                                                                                                                                                                                                                                                              |
| Guilford College                            | BS in Forensic Accounting:                                                                  | Intro/Advanced Fraud Examination, Advanced Forensic Investigation, Criminology & Legal Issues for Forensic Accountants, Computer Forensics, Business Law and Environment, Computers and Mgt, Interpersonal Communications, Criminal Procedure                                                                               |
| Guilford College                            | Undergraduate Certification in Forensic Accounting                                          | Intro/Advanced Fraud Examination, Advanced Forensic Investigation, Criminology & Legal Issues for Forensic Accountants, and two electives from Criminal Procedure, Intro to Personality, Intro to Sociology/Cultural Anthropology                                                                                           |
| Holy Family University                      | BA in Digital Forensics                                                                     | Intro to Criminal Justice System, Criminal Law, Management Information Systems, Data Base Management, Information Technology Hardware & Software, Intro/Advanced Digital Forensics, Senior Seminar in Digital Forensics, Data Communications & Computer Networks, Information Security, Finance, Forensic Accounting        |
| Jones International University-Online       | MBA in Forensic Accounting                                                                  | Professional Standards, Legal Issues & Ethics, Current Topics in Forensic Accounting, Auditing I/II, Forensic Auditing                                                                                                                                                                                                      |
| John Jay College of Criminal Justice (CUNY) | Advanced Certificate in Forensic Accounting                                                 | Advanced Financial Reporting and Analysis, Advanced Auditing with Analytical Applications, Analytical Methods in Inspection and Oversight, Forensic Accounting and Auditing                                                                                                                                                 |
| John Jay College of Criminal Justice (CUNY) | MS in Digital Forensics and Cyber Security                                                  | Network Security, Law and High Technology Crime, Digital Forensics Applications, Forensic Management of Digital Evidence, Network Forensics, Law, Evidence and Ethics, Cybercriminology, Constitutional Law, Applied Digital Forensic Science Certification Examination, Capstone Seminar and Fieldwork                     |
| John Jay College of Criminal Justice        | Certificate in Applied Digital Forensic Science                                             | Architecture of Secure Operating Systems, Network Security, Network Forensics, Forensic Management of Evidence                                                                                                                                                                                                              |
| Keiser University                           | BS in Cyber Forensics & Information Security                                                | Legal & Ethical Environment of Business, Cyber Crimes, White-Collar & Economic Crimes, Criminal Evidence & Procedures, Database Management Systems, Digital Media Forensics, Network Forensics, Computer System Forensic Analysis, Network Defense and Countermeasures                                                      |
| Keiser University                           | MS in Information Security                                                                  | E-Discovery, Network & Computer Forensics, Database Systems and Security, Risk Analysis & Vulnerability Assessment, Intrusion Detection and Prevention Systems                                                                                                                                                              |
| La Salle University-Online                  | MS in Economic Crime Forensics Corporate Fraud or Network Security Track                    | Corporate Ethics & Compliance, Criminal Justice & Legal Concepts of Fraud, Litigation Support Practices & Procedures, Data Security Technologies, Computer & Internet Fraud, Fraud Detection & Prevention, Fraud Cases: Special Examples, Data Mining, LAN Administration, Computer Digital Forensics, Integrative Capstone |
| La Salle University                         | Graduate Certificate in Fraud and Forensic Accounting                                       | Fraud Examination: Principles & Practices, Financial Statement Fraud, Occupational Fraud & Abuse, Computer & Internet Fraud, Fraud Detection & Prevention: Special Studies                                                                                                                                                  |
| Lorain County Community College             | Undergraduate Computer Information Systems Certificate in Information Security for Business | Financial/ Managerial Accounting, Forensic Accounting, Security Concepts, Cyber Forensics, Cyber Crime & Law                                                                                                                                                                                                                |
| Lynchburg College                           | BS in Economic Crime Prevention & Investigations                                            | Fraud & White Collar Crime, Forensic Accounting, Computer Networks & Security, Computer Forensics, Criminal Justice Process, Economics of Terrorism, Psychology of Law, Internship in Business/Sociology (Option)                                                                                                           |
| Madison Area Technical College              | Graduate Digital Forensics Certificate                                                      | Intro/Advanced Computer Forensics, Intro to Internet & Network Concepts, Intro to Video Evidence, Small Devices, Legal Issues & Digital Evidence                                                                                                                                                                            |

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| Madonna University                        | Undergraduate Certificate in Forensic Accounting                                             | Forensic Accounting, Accounting Information Systems, Principles of Accounting, Interviewing & Investigative Report Writing, Criminal Investigation                                                                                                                                                                                                                                                                                                                                                                                           |
| Maryville University-St. Louis            | BS in Accounting & Forensics                                                                 | Intermediate Accounting I, Advanced Managerial Accounting, Tax Planning & Decision Making, Individual Income Taxation, QuickBooks for Accounting Professionals, Intro/Advanced Accounting Information Systems, Auditing, IT Audit, Forensic Accounting, Cybersecurity: Safeguarding Information Assets, Business Intelligence using Excel                                                                                                                                                                                                    |
| Middlesex County College                  | Undergraduate Certificate in Forensic Accounting & Fraud Examination                         | Intro/Advanced Fraud Examination, Fraud Data Analysis, Fraud & Law, Computer Applications & Systems, Auditing                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Minnesota School of Business              | BS-Forensic Accounting                                                                       | Fraud Examination, Business Ethics, Intro to Criminal Justice, Investigation: Processes and Procedures, Computing Fundamentals, Information Security, Computer Forensics, American Legal Systems, Data and Networks, Career Capstone, Accounting Internship                                                                                                                                                                                                                                                                                  |
| New England College of Business & Finance | Graduate Certificate in Forensic Accounting                                                  | Intro to Forensic Accounting, Fraud Examination & Techniques, Forensic Data Analysis, Asset Recovery & Loss Prevention, Forensic Audit, Forensic Accounting in Financial Services, Governance, Ethics, and Compliance                                                                                                                                                                                                                                                                                                                        |
| New York University                       | Post Graduate Certificate in Forensic Accounting – School of Continuing Professional Studies | Intro to Forensic Accounting, Prevention and Detection of Fraudulent Financial Reporting, Intro to Litigation Consulting and Forensic Accounting, Advanced Financial Statement Analysis, Legal Issues & Professional Standards in Forensic Accounting, FCPA: Emerging Issues & Rational Responses, Corporate Taxation                                                                                                                                                                                                                        |
| Northeastern University-Online            | Graduate Certificate in Forensic Accounting                                                  | Forensic Accounting Principles, Dissecting Financial Statements, Investigative Accounting & Fraud Examination, Litigation Support                                                                                                                                                                                                                                                                                                                                                                                                            |
| Pace University – New York                | Post Graduate Certificate in Forensic Accounting-Continuing Professional Studies             | Intro to Forensic Accounting, Fraud Prevention and Investigation, Forensic Accounting and Auditing Techniques, Legal Issues in Forensic Accounting                                                                                                                                                                                                                                                                                                                                                                                           |
| Pfeiffer University                       | BS- Financial Fraud Investigations                                                           | Forensic Accounting, Internal Control & Corporate Governance, Fraud, Law & Social Consequences, Auditing & Accounting Profession, Practicum/ Research, Accounting Information Systems, Information Security & Assurance I/II, Intro to Criminal Justice, Criminal Investigations, Ethics in Criminal Justice                                                                                                                                                                                                                                 |
| Pfeiffer University                       | Master of Science in Financial Fraud Investigations                                          | Internal Controls & Corporate Governance, Quantitative Decision Making, Fraud and the Law, Legal Elements of Fraud & Litigation Support, Introduction to Computer Forensics, Advanced Topics in Fraud Examinations; and three elective courses from: Information Security Assurance I/II, Advanced Issues in Cybercrime, Advanced Topics in Criminal Investigations, Contemporary Issues in Forensic Accounting Theory, Advanced Topics in Corporate Investigations I, Business and Asset Valuation, or Advanced Topics in Civil Litigation. |
| Purdue University - Calumet               | Graduate Certificate in Forensic Accounting and Financial Investigations                     | Criminology & Legal Issues, Fraud Data Analysis, Fraud Investigation & Forensic Accounting, Advanced Fraud Investigation & Forensic Accounting                                                                                                                                                                                                                                                                                                                                                                                               |
| Rider University                          | Graduate Certificate in Fraud and Business Forensics                                         | Fraud & Business Forensics, Evidence Mgt & Presentation, Business Forensics Applications or Internal Auditing, Accounting Information Systems or Principles of Auditing and Corporate Governance (Acc'ting Track), Systems Analysis and Design Project (CIS Track)                                                                                                                                                                                                                                                                           |
| Roosevelt University                      | Graduate Certificate in Business Fraud                                                       | Fraud Examination, Financial Statements & Fraud, Computer Forensics, Topics in Fraud Examination or Anti-Money Laundering                                                                                                                                                                                                                                                                                                                                                                                                                    |

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|                                   | Examination                                                                     |                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Roosevelt University              | MS in Accounting Forensics                                                      | Accounting for Executives, Issues in Asset Valuation, Fraud Examination, Financial Statements & Fraud, Computer Forensics, Topics in Fraud Examination or Anti-Money Laundering, Information Resource Mgt, Professional Practice of Accounting or Federal Taxation, plus two electives from Information Systems and Computer Science Telecommunication fraud-related courses |
| Saint John's University-New York  | BS- Cyber Security Forensics Plus Certificate in Cyber Forensics                | Intro to Cybercrime, Fundamentals of Cyber Security, Cybercrime & Law, Cybercrime Investigation, Computer Forensics, Intro to Network Forensics, Management of Digital Evidence, Cyberlaw and Ethics, Cyber Threats and Detection                                                                                                                                            |
| Saint Xavier University           | MBA-Financial Fraud Examination Plus Certificate in Financial Fraud Examination | Identity Theft & Computer Related Fraud, Fraud Examination, Financial Statement Fraud, Ethical Issues in Financial Fraud Mgt, Managerial Accounting/Finance; Operations & Technology Mgt, Business Ethics and Governance, Global Environment                                                                                                                                 |
| Southern New Hampshire University | Graduate Certificate in Forensic Accounting & Fraud Examination                 | Principles of Forensic Accounting & Fraud Examination, Detection & Prevention of Fraudulent Financial Statements, Interview Techniques and Legal Aspects of Fraud, Investigating with the Computer                                                                                                                                                                           |
| Stanly Community College- Online  | Cyber Crime Technology (CCT) Certificate in Forensic Accounting Certificate     | Intro to Cyber Crime, Financial/Managerial Accounting, Forensic Accounting                                                                                                                                                                                                                                                                                                   |
| Stanly Community College-Online   | CCT-Computer Forensics Certificate                                              | Computer Crime Investigation, Computer Upgrade/Repair, Hardware/ Software Support, Court Procedures & Evidence, Security Concepts                                                                                                                                                                                                                                            |
| Stanly Community College-Online   | CCT-Advanced Computer Forensics Certificate                                     | Network Basics, Investigation Principles, Data Recovery Technology, Technology Crimes & Law, Capstone Project                                                                                                                                                                                                                                                                |
| Stanly Community College-Online   | CCT- Computer Crime Investigations Certificate                                  | Court Procedures & Evidence, Constitutional Law, Computer Crime Investigation, Computer Upgrade/Repair, Hardware/ Software Support                                                                                                                                                                                                                                           |
| SUNY at Buffalo                   | Graduate Certificate in Information Assurance                                   | Fraud Detection & Prevention, Digital Forensics, Computer Security, Legal and Cultural Issues in Cyberspace, Modern Networking Concepts                                                                                                                                                                                                                                      |
| Stevenson University              | Masters in Forensic Studies with Accounting Track                               | Criminal Justice, Evidence, Forensic Journal Research & Review, Mock Trial Capstone, Forensic Information Technology, Advanced Accounting Information Systems, Fraud: Accounting Investigation & Analysis: Auditing, Investigation & Analysis: Tax, White Collar Crime                                                                                                       |
| Stevenson University              | Masters in Forensic Studies with Computer Forensics Track                       | Technology Law & Enforcement Activities, File Systems Forensic Analysis, Incident Response & Evidence Collection, Windows Forensic Examination, two from Windows Intrusion, Forensic Investigation, Intrusion Detection Systems (IDS), Firewalls, Auditing, Network Penetration Testing, Network Cloud Forensics, Mobile Device Forensics                                    |
| Stevenson University              | Masters in Forensic Studies with Criminalistics Track                           | Survey of Forensic Science, Investigative Interviewing Techniques, Physical Evidence & Crime Scene, Quality Control/Quality Assurance, Pattern Analysis, Forensic Photography, Seminar in Forensic Science                                                                                                                                                                   |
| Stevenson University              | Masters in Forensic Studies with Investigations Track                           | Investigative Techniques: Physical Evidence, Forensic Information Technology, Criminology, Fraud Investigation & Analysis, White Collar Crime                                                                                                                                                                                                                                |
| Stevenson University              | Masters in Forensic Studies with Legal Track                                    | Criminology, Forensic Information Technology or Technology Law & Enforcement Activities, Fraud Investigation & Analysis, Legal Research & Writing, White Collar Crime                                                                                                                                                                                                        |
| Stevenson University              | Masters in Forensic Studies with Interdisciplinary Track                        | Survey of Forensic Science, Physical Evidence Crime Scenes, Crime Scene Photo, Investigative Techniques: Interviewing, Investigative Techniques: Physical Evidence + 5 Electives                                                                                                                                                                                             |

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|-------------------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Stevenson University                      | Masters in Cyber Forensics                                                       | Incident Response & Evidence Collection, Windows Forensic Examination, E-System Security, Intrusion Detection Systems (IDS), Firewalls, Auditing, Network Penetration Testing, Mobile Device Forensics, Cyber Warfare & Cyber Terrorism, Live Analysis & Acquisition, Malware Detection, Analysis& Prevention, Mock Intrusion and Response              |
| Thiel College                             | BA in Forensic Accounting                                                        | Forensic Accounting and Fraud Examination, Business Ethics, Business Law, Introduction to Programming, Data Management Applications, Data Structures                                                                                                                                                                                                    |
| University of Alabama at Huntsville       | Information Assurance Certification                                              | Intro to Information Systems Assurance, Information Security Mgt, Computer Forensics, Business Contingency Planning, Network Defense & Operating Systems, Telecommunication & Networks                                                                                                                                                                  |
| University of Baltimore                   | Graduate Certificate in Forensic Accounting                                      | Forensic Accounting Principles, Dissecting Financial Statements, Investigative Accounting & Fraud Examination, Litigation Support                                                                                                                                                                                                                       |
| University of Dallas                      | Graduate Certificate in Cyber security                                           | Data Protection, Compliance & Legal Issues, Emerging Cyber Threats, Operational Cyber security Mgt., Strategic Cyber security Mgt, Penetration Testing & Vulnerability Assessment, Digital Forensics                                                                                                                                                    |
| University of Maryland-University College | Undergraduate Certificate in Forensic Investigation                              | Principles of Accounting or Accounting for Non-accounting Managers, Criminal Procedures & Evidence, Fraud Detection & Deterrence or Fraud & Forensic Accounting, Criminal Investigation or White-Collar Crime, Audit & Control of Information Technology or Cybercrime & Security or Computer Forensics, Forensic Investigative Accounting              |
| University of New Haven                   | Undergraduate Certificate in Forensic Computer Investigation                     | Computer Crime: Legal Issues & Investigation Procedures, Criminal Procedures & Evidence, Network Security, Data Protection & Telecommunications, Principles of Criminal Investigation, Crime Scene Investigation, Advanced Investigation Techniques, Computer Technology & Criminal Justice, Information Mgt. Systems, Special Topics, Research Project |
| University of Rhode Island                | Graduate Certification in Digital Forensics                                      | Intro to Computer Forensics, Digital Forensics, Advanced Digital Forensics, Topics in Digital Forensics, Digital Forensic Analysis, Files System Analysis, Internship                                                                                                                                                                                   |
| University of Rhode Island                | Graduate Certification in Cyber Security                                         | Intro to Information Assurance, Advanced Topics in Network and Systems Security, Advanced Intrusion Detection and Defense, Penetration Testing, Advanced Incident Response, Internship                                                                                                                                                                  |
| University of Texas at Arlington          | Graduate Computer Examiner Certification                                         | Forensic Computer Examiner Program: Computer/Digital Forensics, Court presentation, Data storage, recovery and interpretation                                                                                                                                                                                                                           |
| Utica College-Online                      | BS-Econ Crime Investigation: Fraud Prevention & Detection                        | Fraud Prevention & Detection Technology, Fraud Prevention Techniques, Payment Systems & Fraud, Advanced Issues in Economic Crime, Fraud and Compliance Operations                                                                                                                                                                                       |
| Utica College-Online                      | MBA-Econ Crime& Fraud Management                                                 | Mgt. of Fraud Prevention & Detection, Seminar in Fraud Mgt, Seminar in Assurance & Forensic Auditing, Strategic Mgt & Leadership, Legal & Investigative Issues Fraud Mgt, Advanced Fraud Investigation & Analysis                                                                                                                                       |
| Utica College-Online                      | Masters in Cyber security-Intelligence & Forensics: Computer Forensics Specialty | Principles/Advanced Cybercrime Investigation, Computer Forensics Investigation I/II, Advanced Telecommunications Forensics, Advanced Topics in Computer Forensics                                                                                                                                                                                       |
| Wake Technical Community College          | Certificate in Computer Forensics (Computer Information Technology)              | Crimes Investigation, Data Recovery Techniques, Principles of Hardware and Software Support, Advanced Hardware/Software Support, Computer Ethics                                                                                                                                                                                                        |



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|-------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Webster University                  | MS in Forensic Accounting                                       | Intro to Forensic Accounting, Legal Procedure, Substantive Law & Professional Ethics in Forensic Accounting, Investigation of Financial Fraud, Intro to Cyber Forensics, Bus Valuation, Special Topics: Litigation Accounting, Mgt & Communication of Evidence & Evidence Related Information, Internal Auditing, Case Studies in Forensic Accounting, Forensic Accounting Capstone |
| West Virginia University            | Graduate Certificate in Forensic Accounting & Fraud Examination | Fraud Investigation, Fraud Data Analysis, "Pitch to Prosecutor" (Financial Crime Scene Investigation), Fraud: Criminology/ Legal Issues, Advanced Fraud Investigation, "Moot Court"                                                                                                                                                                                                 |
| Western Iowa Tech Community College | AAS-Cyber Security & Digital Crime                              | Digital Crime & Computer Law, Computer Forensics Fundamentals, Computer Forensics & Investigation, IT Essentials I/II: PC Hardware and Software, Fundamentals of Network Security, Cyber Crime Projects                                                                                                                                                                             |
| Western Iowa Tech Community College | Certificate in Data Recovery                                    | IT Essentials I/II: PC Hardware and Software, Computer Forensics Fundamentals, Computer Forensics & Investigation, Fundamentals of Network Security                                                                                                                                                                                                                                 |

**TABLE 3A: Foreign Colleges and Universities Offering Forensic Accounting  
Certificate and Degree Programs**

(Number of different colleges and universities offering these programs = 23)

| College/University                                                     | Program Type                                                                                                             | Forensic Accounting Courses*                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                        |                                                                                                                          | <i>*Only courses directly or closely related to forensic accounting topics are reported (e.g., not listed are required fundamental accounting and business classes, such as accounting principles, intermediate accounting, managerial cost accounting, marketing, finance, etc.).</i>                                                                                      |
| Brentwood Open Learning College (Whales, UK)                           | Forensic Accounting Diploma (Programme)                                                                                  | Intro to Fraud and Forensic Accounting, Fraud Risk assessment, Fraud Prevention, Investigative Techniques, Computer Crimes, Evidence Gathering and Criminal Prosecution                                                                                                                                                                                                     |
| British Columbia Institute of Technology (Vancouver, British Columbia) | Bachelor of Technology and Certificate in Forensic Investigation Crime and Intelligence Analysis (Forensic Science Dept) | Intro to Intelligence: Theory & Practice, Introducing Forensic Evidence at Trial, Applied Research Methods & Statistics in Crime Analysis, Approaches to Analysis and Reasoning for Crime Studies, Geographic Profiling, Crime Mapping, Internet for Investigation                                                                                                          |
| British Columbia Institute of Technology (Vancouver, British Columbia) | Bachelor of Technology and Certificate in Forensic Investigation Computer Crime Studies (Forensic Science Dept.)         | Intro to Computer Crime Studies, Computer Crime Investigative Techniques, Computer Forensics Forensic Interviewing, Intro to Intelligence: Theory & Practice, Computer Security Networks I/II, Internet for Investigation                                                                                                                                                   |
| Centenary College of Ontario (Toronto, Canada)                         | Graduate Certificate in Financial Fraud Investigation (School of Business)                                               | Intro to Fraud Examinations, Financial Crimes Investigation, Intro to Intelligence Gathering, Financial Institutions & Identity Theft, Int'l Legal Elements, Professional Court Presentation, Advanced Fraud Examination, Forensic Accounting, Investigative Methodologies, Ethics & Fraud Criminology, Practical Fraud Investigation Case Mgt., Interview & Interrogations |
| Charles Sturt Univ. (Goulburn New South Wales, Australia)              | Graduate Certificate in Fraud and Financial Crime Graduate Diploma of Fraud and Financial Crime                          | Forensic Accounting & Asset Recovery, Financial Crime Control and Risk Mgt., Foundations in Financial Crime Certificate plus Investigating and Prosecuting Financial Crime and one elective course                                                                                                                                                                          |
| Charles Sturt Univ. (Goulburn New South Wales, Australia)              | Master in Fraud and Financial Crime                                                                                      | Graduate Diploma plus Research Methodology and Dissertation Proposal, Dissertation, or Graduate Diploma plus Fraud & Financial Crime: Operational Issues and one elective course                                                                                                                                                                                            |
| Chinese University of Hong Kong                                        | Professional Diploma in Fraud Examination (Accounting)                                                                   | Fraudulent Financial Transactions, Legal Elements of Fraud, Fraud Investigation, Criminology and Ethics, Internal Control and Audit Skills                                                                                                                                                                                                                                  |
| De Montfort University (Leicester, UK)                                 | MS in Forensic Accounting                                                                                                | Fraud Examination and Investigation, Internal Control and Audit, Cybercrime, Investment Valuation, Financial Crime and Law, Investment Fraud, Risk Management, Corporate Governance, Research Methods, Dissertation                                                                                                                                                         |
| EDP College of Puerto Rico (Hato Rey, PR)                              | Masters in Information Systems & Forensic Investigation                                                                  | Electronic Forensic Investigation, Digital Forensics, Legal & Ethical aspects of Forensic Investigation, Fraud Examination, Forensic Investigation Seminar, Information Security and Networks, Information Systems Auditing Levels I/II                                                                                                                                     |
| EDP College of Puerto Rico (Hato Rey, PR)                              | Graduate Certification in Information Systems & Forensic Investigation                                                   | Managerial Accounting, Electronic Forensic Investigation, Digital Forensics, Fraud Examination, Information Security and Networks, Legal & Ethical Aspects of Forensic Investigation                                                                                                                                                                                        |

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|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EDP College of Puerto Rico (Hato Rey, PR)   | Graduate Certification in Information Systems Auditing                                                          | Computer Concepts, Computer Software Tools, Program Data Files & Structure, Database Management Systems, Organizational Behavior, Information Systems Analysis, Information Systems Auditing Levels I/II                                                                                                                                                                          |
| La Trobe University (Melbourne, Australia)  | Graduate Certificate in Fraud Investigation (School of Law & Major Fraud Investigation Div. of Victoria Police) | Forensic Accounting and Criminology, Legal Framework, Fraud Investigation, Fraud Recovery                                                                                                                                                                                                                                                                                         |
| La Trobe University (Melbourne, Australia)  | Graduate Diploma in Fraud Investigation                                                                         | Certificate plus Evidence, Interviewing and Investigations, Risk Mgt and Investigative Aspects of Fraud Investigation, Criminology and Fraud Investigation, Ethics, Governance and Fraud Investigation                                                                                                                                                                            |
| Maastricht University (Netherlands)         | Masters in Forensics (Criminology and Law)                                                                      | Organizational Crime, Psychology and Law, Evidence, Criminalistics, Forensic Psychopathology                                                                                                                                                                                                                                                                                      |
| Macquarie University (Sydney, Australia)    | Master of Computer Forensics                                                                                    | Computer Forensics: Practice and Procedure, Legal Practice and Procedure: Digital Evidence, Network & Systems Security, Data Mining and Business Intelligence, Information Warfare and Cyber terrorism, Networking: Extracting & Analyzing Digital Evidence- Network & Telecommunications Systems, Cybercrime, Supervised Project in Security Studies                             |
| Monash University (Melbourne, Australia)    | Graduate Certificate- Forensic Studies (Accounting & Law)                                                       | The expert witness in the courtroom, The expert witness in the adversary system, Pre-trial analysis and preparation, Loss, causation and damages                                                                                                                                                                                                                                  |
| Nottingham Trent University (UK)            | Post Graduate Certificate in Fraud Risk Mgt (Acc'ting and Finance)                                              | Fraud Risk Management, Forensic Accounting and Assurance, White-Collar Crime and Fraud Risk Mgt., Corporate Governance                                                                                                                                                                                                                                                            |
| Nottingham Trent University (UK)            | MS in Forensic Science & Technology                                                                             | Digital Forensics, Forensic Databases, Research Methods and IT, Materials and Security Imaging/Crime Scene Technology, Advanced Security Technology, Research Project                                                                                                                                                                                                             |
| Seneca College (Toronto, Canada)            | Graduate Certification in Fraud Examination & Forensic Accounting                                               | Fraud Investigative Basics/Advanced, Financial Statement Fraud, Fraud & Business Environment, Money Laundering & Asset Tracing, Legal Aspects of Fraud, Criminology & Ethics, Business Valuation & Quantification of Damages, Fraud Prevention and Detection: Internal Auditing, Computer Forensics & Data Mining, Litigation Support, Serving as an Expert Witness/Communication |
| Sheffield Hallam University (UK)            | MS in Forensic Accounting                                                                                       | Legal Methodology, Criminal Litigation, Law of Evidence, Electronic Crime, Methods of Enquiry: Research & Consultancy in Finance, Forensic Accounting, Research Project & one from Corporate Governance & Ethics, Financial Analysis, Financial Regulation & Supervision or Total Risk Mgt                                                                                        |
| Sheffield Hallam University (UK)            | BA (Honours) in Forensic Accounting                                                                             | Financial/Mgt Accounting, Financial Analysis, Corporate Governance & Ethics, Electronic crime, Financial Accounting & Reporting, Fraud Evidence & Expert Witness, Financial Risk Mgt, Corporate Law, Audit & Regulation, Work Experience (1 yr -Junior yr), Forensic Investigation, Forensic Accounting Techniques, Taxation, Audit & Assurance                                   |
| Teesside University (UK)                    | BS (Honours) - Computer and Digital Forensics (Science & Engineering)                                           | Digital Forensics Practical Investigations, Computer Technologies, Internet & Server Investigations, Professional Investigative Skills, Evidence, Offences & Court Procedures, Data & Physical Analysis, Media & Storage                                                                                                                                                          |
| University of Bradford (West Yorkshire, UK) | MS-Forensic Computing (Forensic Science Dept & West Yorkshire Police Collaboration)                             | Crime Scene Mgt, Courtroom & Expert Witness Skills, Computer Crime Investigation, Digital Image Processing, Data Mining Security, Privacy and Data Protection, Artificial Intelligence with Applications                                                                                                                                                                          |

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|----------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| University of Glamorgan (Wales, UK)                | MS in Forensic Audit & Accounting                                                             | Forensic Audit and Accounting, Computer Forensics, Computer Crime Investigation, Corporate Governance, Computer Law, Research Methods, Contemporary Issues in Forensic Audit and Accounting, Expert Witness and Role in Dispute Resolution, Dissertation                               |
| University of Melbourne (Australia)                | Graduate Certificate in Business Forensics                                                    | Forensic Business Processes, Accounting Information and Security Valuation, Information Technology Forensics                                                                                                                                                                           |
| University of Portsmouth (UK)                      | MS in Forensic Accounting                                                                     | Financial Analysis & Modeling, Expert Witnessing and Dispute Resolution, Financial Forensics, Investigation Financial Crime and the Law, Dissertation                                                                                                                                  |
| University of Portsmouth (UK)                      | BS in Counter Fraud & Criminal Justice Studies                                                | Fraud Problem, Anti-Fraud Strategies, Issues in Criminology, Investigation, Psychology and Law, Fraud: Legal Structures and Investigations, Fraud: Enforcing the Law, Interviewing and Evidence, Internet Risk & Security, Corporate Security                                          |
| University of Pretoria (South Africa)              | Post Graduate Diploma in Investigative and Forensic Accounting (Unit for Forensic Accounting) | Forensic Accounting, Forensic Investigative Techniques, Fraud Examination, Money Laundering                                                                                                                                                                                            |
| University of Toronto (Canada)                     | Diploma in Investigative and Forensic Accounting                                              | Intro to Investigative and Forensic Accounting, Practice Issues, Loss Quantification - Intro/Advanced, Legal Process - Intro/Advanced, Investigative-related matters -Intro/Advanced, Integrative Capstone                                                                             |
| University of Wollongong (Australia Dubai, U.A.E.) | Master of Forensic Accounting                                                                 | Intro to Forensic Accounting, Forensic and Litigation Framework, Fraud and Failure, Investigative Processes, Advanced Investigative Techniques, Independent Accounting Expert Reports, Evidence & the Forensic Accountant, Assurance, Compliance & Governance                          |
| University of Wollongong (Australia Dubai, U.A.E)  | Graduate Certificate in Forensic Accounting, DBA Program                                      | Intro to Forensic Accounting, Forensic and Litigation Framework, Fraud and Failure, Investigative Processes                                                                                                                                                                            |
| Vancouver Island University (Canada)               | Forensic Accounting and Fraud Investigation Advanced Diploma (Online Program)                 | Fraud & Commercial Crime, Accounting & Finance Fraud Investigation, Forensic Investigations & Asset Recovery, Fraud, Commercial Crime & Evidence, Compliance Through Ethical Organizational Cultures, Forensic Accounting & Data Analysis, Forensic Investigation – An Integrated Case |

**TABLE 4: USA Colleges and Universities Offering Forensic Accounting**  
**Concentration/Minor/Track/Specializations**

(Number of different colleges and universities offering these choices = 97)

| <b>College/University</b>                    | <b>Program Type</b>                                                                                      | <b>Forensic Accounting Courses*</b>                                                                                                                                                                                                                                                    |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                              |                                                                                                          | <i>*Only courses directly or closely related to forensic accounting topics are reported (e.g., not listed are required fundamental accounting and business classes, such as accounting principles, intermediate accounting, managerial cost accounting, marketing, finance, etc.).</i> |
| Alvernia University                          | BS-Accounting with Fraud Examination Concentration                                                       | Fraud Examination, Forensic Accounting                                                                                                                                                                                                                                                 |
| Anderson University                          | BS-Accounting with Forensic Accounting Concentration                                                     | Fraud Examination I & II, Criminal Law and Legal Examination of Fraud Examination                                                                                                                                                                                                      |
| Bemidji State University                     | BS-Accounting with Fraud Examination Minor                                                               | Fraud Examination, Business Ethics, Criminal Justice and Society                                                                                                                                                                                                                       |
| Benedictine University                       | MBA/ MS-Accountancy with concentration in Forensic Accounting:                                           | Forensic Accounting, Fraud Examination, Fraud and Legal Environment, Computer Fraud                                                                                                                                                                                                    |
| Bloomsburg University of Pennsylvania        | BS-Accounting with Fraud Examination Concentration                                                       | Intro to Fraud Examination, Advanced Fraud Examination, Computer Forensics & Fraud, Intro to Criminal Justice, Legal Aspects of Fraud Examination or White Collar Crime, Fraud Investigation or Security Systems Management                                                            |
| Broadview University                         | BS-Accounting with Forensic Accounting Concentration                                                     | Fraud Examination Review, Fraud Examination, Intro to Criminal Justice, Investigation: Processes and Procedures, Information Security, Computer Forensics, Data & Networks, Internship                                                                                                 |
| Brookline College - Tucson                   | BS-Forensic Science with Digital Forensics and Investigation Concentration                               | Criminology, White Collar Crime, Introduction to Digital Forensics, Computer Forensic Tools, Computer Hardware, Cyber-Crime and Homeland Security, Cyber-Crime and Homeland Security, Information Security                                                                             |
| California College-San Diego                 | BS- Accounting with Forensic Accounting Concentration                                                    | Fraud Examination, Interviewing Techniques for Fraud investigation, Legal Elements of Fraud, Corporate Governance & Internal Control Assessment                                                                                                                                        |
| California State University - San Bernardino | MBA - Cyber Security Concentration                                                                       | Cyber Defense, Information Networking Systems and Security                                                                                                                                                                                                                             |
| California University of Pennsylvania        | BA-Justice Studies/Forensic Science with Forensic Accounting or Computer Forensics Tracks/Concentrations | Forensic Accounting, Computer Forensics, Cyber Crime Investigation, White Collar Crime, Intro to Information Systems                                                                                                                                                                   |
| Calumet College of Saint Joseph              | BS-Accounting with Forensic Accounting Concentration                                                     | Forensic Accounting, Intro to Criminal Justice, Criminology, Criminal Law, Criminal Procedures, Laws of Evidence, Scientific Criminal Investigation, White Collar Crime, Research in Criminal Justice                                                                                  |
| Capella University                           | DBA –Business Management (Doctoral Research Specialization Area)                                         | Forensic Accounting                                                                                                                                                                                                                                                                    |
| Case Western Reserve University              | MS-Accountancy Required –Financial Reporting & Attestation Services Concentration                        | Fraud, Governance and Reporting                                                                                                                                                                                                                                                        |
| Central Ohio Technical                       | AAS-Forensic Science Technology with                                                                     | Principles of Forensics, Forensic Investigations, Forensic                                                                                                                                                                                                                             |

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| College                                               | a Forensic Accounting Option                                                                                                         | Criminalistics I/II (Transfer Credit Articulation Agreement with Franklin University)                                                                                                                                                                                   |
| Christian Brothers University                         | MS-Accountancy with concentration/track in Forensic Accounting                                                                       | Interviewing Techniques & Expert Testimony, Asset Valuation & Business Strategy, Information Security, Information Security Lab                                                                                                                                         |
| Culver-Stockton College                               | BS- Accounting with Forensic Accounting Concentration/Minor                                                                          | Fraud Prevention through Internal Controls, Intro to Criminal Justice, Criminology, Criminal investigation, Judicial Process, Criminal and Constitutional Law                                                                                                           |
| Culver-Stockton College                               | BS- Criminal Justice with Forensic Accounting Concentration/Minor                                                                    | Fraud Prevention through Internal Controls, Auditing                                                                                                                                                                                                                    |
| Cumberland University                                 | BS in Forensic& Criminal Justice Sciences with Forensic Science, Administrative Justice and Corporate Security Concentrations/Tracks | Intro to Criminal Justice, Cyber Security, Digital Forensics, Criminology, Criminal Law, Evidence Investigation, Profiling, Interviewing & Interrogation, Terrorism & Homeland Security, Fraud Examination                                                              |
| Daemen College                                        | BS- Accounting with Forensic Accounting Concentration/Minor                                                                          | Intro to Forensic Accounting, Forensic Investigations, Forensic Accounting Data Analysis Techniques                                                                                                                                                                     |
| Dakota Wesleyan University                            | BS - Accounting with Forensic Accounting Concentration/Minor                                                                         | Forensic Accounting, Fraud Examination, Business Ethics & Social Policy, Criminology, Criminal Procedures, American Legal System, Trial & Evidence                                                                                                                      |
| Dalton State College                                  | BS- Accounting with Forensic Accounting Concentration/Minor                                                                          | Forensic Accounting, Intro to Criminal Justice, Mgt. of Information Systems Security, and two elective courses from: Accounting Information Systems, Criminal Law, Criminology, Criminal Investigation, Law of Criminal Evidence, Forensic Psychology                   |
| Davenport University                                  | MBA-Accounting with Forensic Accounting Concentration                                                                                | Forensic Accounting/Fraud Investigation, Forensic Accounting/Account Fraud Schemes and Data Analysis, Forensic Accounting/Law and Investigation, Forensic Accounting/Criminology                                                                                        |
| Defiance College                                      | BS- Accounting with Forensic Accounting Concentration/Minor                                                                          | Forensic Accounting, Fraud Detection & Deterrence, Legal Elements of Fraud, Criminal Evidence                                                                                                                                                                           |
| DePaul University                                     | MS- Accountancy with Forensic Accounting Concentration/Minor                                                                         | Special Topics: Detecting and Investigating Financial Fraud, Forensic & Investigative Accounting, Advanced Topics in Forensic Accounting                                                                                                                                |
| DeVry University-Keller Graduate School of Management | Masters in Accounting & Financial Mgt with a Certified Fraud Examiner Focus/ Concentration                                           | Auditing: An Operational & Internal Perspective including Fraud Examination, Accounting Fraud Criminology & Ethics, Accounting Fraud Examination Concepts, Forensic Accounting, Ethics & Legal Environment, Forensic and Business Investigation Techniques              |
| Dickinson State University                            | BS- Accounting with Forensic Accounting Concentration/Minor                                                                          | Fraud Examination, White Collar Crime, Audit II, Business Valuation, Criminal Justice System, Criminology, Intro-Psychology/Sociology, Accounting Internship                                                                                                            |
| Dixie State College of Utah                           | BS-Criminal Justice with Digital Forensics Emphasis/ Concentration                                                                   | Intro to Criminal Justice, Criminal Investigation, Intro to Computer related crime, Computer Hardware Basics, Intro/Advanced Digital Forensics, Computer Forensic Tools, MAC/Windows Forensics, Small Device Forensics, Digital Forensics Capstone, Intro to Networking |
| East West University                                  | BS- Accounting with Forensic Studies Concentration                                                                                   | Forensic Accounting, Current Topics & Cases in Forensic Accounting, Principles of Forensic Investigation I/II, Auditing Theory, Criminal Tax Practice & Procedures                                                                                                      |
| Edinboro University of                                | BS- Accounting with Forensic Accounting Focus/Concentration                                                                          | Forensic Accounting, Intro to Criminal Justice, Criminology, Organized Crime, Criminal Investigation, PA                                                                                                                                                                |

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| PA                                   |                                                                               | Criminal Code, Criminal Procedures & Evidence Prosecution & the Courts, Civil Liberties, Constitutional Law and Judicial Process                                                                                                                                                                                                                          |
| Fairmont State University            | BS- Criminal Justice with Digital Forensics Concentration                     | Digital Seizure and Analysis, Criminology, Internet Forensics, Computer Forensics I/II, Advanced Computer Forensic Investigation, Economic Crime, Field Practicum                                                                                                                                                                                         |
| Ferris State University              | BS- Information Security & Intelligence with Digital Forensics Specialization | Computer Forensics, Advanced Computer Forensics, Fraud, All things Digital, Organized Crime, Gang & Terrorist Organizations, Risk Analysis and Strategy, Network Essentials, Linux Network Administration                                                                                                                                                 |
| Florida Atlantic University          | MS- Accountancy with Forensic Accounting Concentration                        | Advanced Accounting Information Systems, Advanced Auditing Theory & Practice, Business Valuation. for Forensic Accountants, Writing in Forensic Accounting, Accounting Fraud Examination Concepts, Conduct & Procedures, Forensic Accounting and the Legal Environment, Forensic Accounting Fraud and Taxation Litigation Services in Forensic Accounting |
| Freed-Hardeman University            | MBA-Corporate Responsibility Emphasis/Concentration                           | Internal Controls, Fraud Detection and Investigation. Governance and Accountability                                                                                                                                                                                                                                                                       |
| Georgia Southern University          | BBA-Accounting with a Fraud Examination Minor                                 | Macro & Micro Fraud Examination, Special Problems in Accounting, Fraud & Law, Forensic Interviews & Interrogations                                                                                                                                                                                                                                        |
| Georgia Southern University          | MS- Accountancy with Forensic Accounting Concentration                        | Fraud and Society, Expert Witnessing, Forensic Accounting Capstone, Survey of Digital Forensics, Fraudulent Financial Reporting, Law & Ethics for Accountants                                                                                                                                                                                             |
| Golden Gate University-San Francisco | MS- Accountancy with Forensic Accounting Concentration                        | Economic Damages, Complex Discovery and Data Mgt, Expert Testimony, Internship: Accounting                                                                                                                                                                                                                                                                |
| Grove City College                   | BS- Accounting with Forensic Accounting Focus/Concentration                   | Forensic Accounting & Business Investigative Accounting, Advanced Auditing, Advanced Business Law, Predictive Analytics, Professional Communication, White collar Crime                                                                                                                                                                                   |
| Herkimer County Community College    | AAS-Criminal Justice with Economic Crime Concentration                        | Fraud Examination, Intro to Economic Crime Investigation, Criminology, Criminal Justice, Criminal Substantive Law, Criminal Procedure Law                                                                                                                                                                                                                 |
| Hilbert College                      | BS- Accounting with Economic Crime Investigation Concentration                | Fraud Examination, Crime & Society, Financial Investigations, Information Security, Intelligence Research Methods, Law of Economic Crime, Professional & Technical Writing                                                                                                                                                                                |
| Indiana State University             | BS- Accounting with Forensic Accounting Minor                                 | Financial Accounting, Intro to Fraud Accounting, Fraud Examination I/II, Criminal Law & Procedure II, Criminal Investigation                                                                                                                                                                                                                              |
| Indiana University East              | BS- Accounting with Financial Forensic Investigation Minor                    | Seminar in White Collar Crime, Criminal Investigation, Financial Accounting, Fraud Examination, Forensic Accounting, Procedural Criminal Law, Financial Investigations                                                                                                                                                                                    |
| Kaplan University                    | BS-Accounting with Auditing and Forensic Accounting Concentration             | Intermediate Accounting III, Auditing I/II, Advanced Accounting, Accounting Fraud Examination Concepts                                                                                                                                                                                                                                                    |
| Keiser University                    | MS-Accountancy with Forensic Accounting Concentration                         | Forensic Accounting, Fraud Examination Concepts, Contemporary Issues in Fraud Examination, Fraud Examination Conduct and Procedures, Fraud Examination and the Legal Environment                                                                                                                                                                          |

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|----------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kennesaw State University                                      | MS-Accountancy with Financial Reporting and Auditing Concentration            | Forensic Accounting, Corporate Governance, Internal Auditing, Seminar in Auditing, Forensic Accounting and Fraud Examination, Fraudulent Financial Reporting and Corporate Governance                                                                                    |
| Lake Erie College                                              | BS-Accounting with Forensic Accounting Concentration                          | Forensic Accounting, Auditing, Intro to Criminal Justice, Criminal Law & Procedure, Investigative Techniques                                                                                                                                                             |
| Lakeland College                                               | BS-Accounting with Fraud & Forensic Accounting Emphasis/Concentration         | Fraud Investigation I/II, Intro to Criminal Justice, Criminal Law                                                                                                                                                                                                        |
| Long Island University – C.W. Post Campus                      | MS in Criminal Justice with Fraud Examination Concentration                   | Intro to Fraud Examination, Auditing, Professional Accounting Standards in Fraud Examination, Fraud Examination and the Law, Ethics in Fraud Examination, Methods of Fraud Examination                                                                                   |
| Louisiana State University - Agricultural & Mechanical College | MS- Accountancy with Forensic Accounting Specialization/Concentration         | Fraud Auditing, Criminology, Auditing Theory and Standards, Tax Research, Planning, and Business Decision Making, Commercial Transactions for Accountants                                                                                                                |
| Loyola University-Baltimore                                    | MBA –Information Systems Specialization                                       | Intro to Cybersecurity, Legal, Ethical, and Global Perspectives of Cybersecurity, Data Management and Database Development, Enterprise Security and Planning, Business Intelligence & Data Mining                                                                        |
| Marywood University                                            | BS in Criminal Justice with Forensic Accounting Minor                         | Intro to Criminal Justice, Criminal Investigation, Accounting Principles I/ II, Intermediate. Accounting I/II, Auditing Principles & Procedures                                                                                                                          |
| Minot State University                                         | BS-Accounting with Fraud Examination Minor                                    | Elements of Accounting I/II, Fraud Examination, Accounting Information Systems, Intro to Criminal Investigation, Criminal Law, Criminological Theory, White Collar Crime                                                                                                 |
| Misericordia University                                        | BS-Accounting with Forensic Accounting Minor                                  | Intro to Forensic Accounting, Forensic Accounting-Civil Application, Intro to Fraud Examination, Fraud Examination Techniques & Procedures                                                                                                                               |
| Missouri State University - Springfield                        | MS- Accountancy with Forensic Accounting Specialization/Concentration         | Forensic Accounting, Litigation Support and Expert Witnessing, Fraud Examination, Information Systems Auditing and one from Advanced Accounting, Mgt Information Systems, Advanced Auditing, Internship, Independent Study                                               |
| Monroe College                                                 | BS-Accounting with Forensic Accounting Minor                                  | Forensic Accounting, Fraud Prevention, Detection and Investigation, Fraud, Criminology, Civil Litigation, Fraud Auditing and Forensic Accounting, Advanced Fraud Investigation, Forensic Accounting Computer Fraud/IT Auditing, Accounting II, Intermediate Accounting I |
| Morgan State University                                        | MS- Public Accountancy with Forensic Accounting Track                         | Accounting for Decision Making, Financial Accounting and Reporting, Auditing and Other Assurance Services, Financial Statement Analysis, Design of Internal Control Systems, Forensic Accounting Principles, Criminal Investigation Procedures                           |
| Mount Aloysius College                                         | BS-Accounting with Forensic Accounting & Criminal Investigation Concentration | Criminal Investigations, Criminal Law & Procedure, Techniques of Interviewing, Financial Investigations                                                                                                                                                                  |
| Mount Mary College                                             | BS-Accounting with Forensic Accounting Concentration                          | Accounting I/II, Intermediate Accounting I/II, Managerial Accounting I/II, Federal Tax I/II, Accounting Information Systems, Auditing, Forensic Accounting, Advanced Accounting, Internship & Professional Development                                                   |



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|---------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mountain State University                   | BS-Accounting with Fraud & Forensic Accounting Concentration                               | Accounting Information Systems, Intermediate Accounting I/II, Fraud Examination, Interviewing Techniques, Legal Elements of Fraud, Auditing, Corporate Governance & Internal Control Assessment, Forensic Accounting, Fraud I/II, Fraud Analysis                                        |
| New England College                         | MS- Accountancy with Forensic Accounting Specialization/Concentration                      | International Accounting, Financial Reporting, Cost Accounting, Federal Tax, Government & Non-for -Profit Accounting, Accounting for Mergers & Acquisitions, Auditing for Fraud, Financial Reporting Fraud, Litigation Services, Business Crime and Ethical Behavior                    |
| New England College of Business and Finance | MS- Accountancy with Business Ethics and Compliance Concentration                          | Ethics and Compliance: Forensic Accounting in Financial Services, Governance, Ethics, and Compliance                                                                                                                                                                                    |
| Niagara University                          | BS-Accounting with Fraud Examination and Economic Crime Minor                              | Intro to Criminal Justice, Data Mgt, Advanced Micro Applications for Business, Mgt of Computer Information Systems or Mgt Information Systems                                                                                                                                           |
| North Dakota State University               | BS-Accounting with Fraud Investigation Minor                                               | Intro/Advanced Fraud Examination, Elements of Accounting I/II, Intro to Criminal Justice, Criminology & Criminal Law, Criminal Law & Procedure or Constitutional Law – Criminal Justice                                                                                                 |
| Ohio Northern University                    | Masters in Professional Practice in Accountancy with Forensic Accounting and Service Track | Professional Ethics & SOX Compliance, Basics of Expert Testimony, Fraud Examination, Information Technology Auditing & Risk Mgt, Internal Auditing, Business Valuation, Corporate Governance & Accounting, Internship, Computer Forensics & Investigations, Advanced Topics in Auditing |
| Otterbein University                        | MBA-Accounting with Forensic Accounting Concentration                                      | Fraud Examination, Investigation Methods and Interviewing, Criminology and Legal Aspects, Forensic Accounting                                                                                                                                                                           |
| Pennsylvania State University - Harrisburg  | BS- Security & Risk Analysis with Information & Cyber Security Concentration/Minor         | Network Security, Computer & Cyber Forensics, Security & Risk Management, Threat of Terrorism & Crime, Legal & Regulatory Environment of Information Technology                                                                                                                         |
| Pfeiffer University                         | MBA with Financial Fraud Investigation Concentration                                       | Contemporary Forensic Accounting Issues, Fraud and the Law, Internal Control & Corporate Governance                                                                                                                                                                                     |
| Pitt Community College                      | AAS-Criminal Justice with Financial Fraud and Computer Crime Concentration                 | Forensic Accounting, Network Security, Computer Security, Information Security, Financial Accounting, Intro to Criminal Justice, Criminology, Interviewing & Interrogations, Criminal Law, Constitutional Law                                                                           |
| Pittsburg State University                  | BBA-Justice Studies with Forensic Accounting Minor                                         | Financial Accounting, Internal Auditing, Fraud Examination, Basic Interviewing & Counseling Skills, Crime Scenes & Law of Evidence, White Collar Crime or Criminology; Criminal Law & Society or Criminal Procedure, Law & Politics                                                     |
| Plattsburgh State University                | BBA in Accounting with Fraud Examination Concentration/Minor                               | Fraud Examination, Basic Interviewing & Counseling Skills, Crime Scenes and the Law of Evidence, White Collar Crime or Criminology, Criminal Law and Society or Criminal Procedures or Law and Politics                                                                                 |
| Potomac College-Washington                  | BS in Digital Forensics with Accounting Concentration                                      | Forensic Accounting, Cost Accounting, Advanced Financial & Tax Accounting, Advanced Business Law, Risk Analysis, Assurance & Audit Services, Intro to Data Communication & Networking, Information Systems                                                                              |

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|-----------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   |                                                                                              | Essentials, Cyber Law, Network Security Mgt, Security & Data Loss Prevention, Computer Forensics                                                                                                                                                                                                                                     |
| Rider University                  | MS- Accountancy with Forensic Accounting Specialization/Concentration                        | Fraud & Forensic Accounting, Fraud Detection & Deterrence, Bus Valuation: Fundamentals, Techniques & Theory, Internal Auditing, Accounting Information Systems or Principles of Auditing & Corporate Governance (Acc'ting Track), System Analysis & Design Project (CIS Track)                                                       |
| Rogers State University           | BS in Business Administration with Forensic Accounting Concentration                         | Intermediate Accounting I/II, Cost Accounting, Individual Income Tax Accounting, Accounting Information Systems, Auditing, Fraud Investigation/ Fraud Examination, Fraud: Criminology & Ethics, Legal Elements of Fraud                                                                                                              |
| Saginaw Valley State University   | BS in Computer Science with Computer Forensics Concentration/Minor                           | Computer Forensics I/II, Microcomputer Software, Introduction to Computers & Programming, Computer Programming I, Introduction to Criminal Justice, Criminal Law, Evidence & Criminal Procedure                                                                                                                                      |
| Saint Thomas University           | MS- Accountancy with Forensic Accounting Specialization/Concentration                        | Fraud Examination, Forensic Accounting Applications, Forensic Accounting Practice Issues, Computer Auditing & Investigation                                                                                                                                                                                                          |
| Shorter University                | BBA-Accounting with Fraud Examination Minor                                                  | Macro Fraud Examination, Micro Fraud Examination, Forensic Interviews & Interrogations, Fraud & Law, White Collar Crime                                                                                                                                                                                                              |
| Southern New Hampshire University | BS-Accounting with Forensic Accounting and Fraud Examination Concentration                   | Auditing and Forensic Accounting, Detection & Prevention of Fraudulent Financial Statements, Interview Techniques and Legal Aspects of Fraud, Investigating with the Computer                                                                                                                                                        |
| Southern New Hampshire University | MS-Accountancy with Forensic Accounting and Fraud Examination Concentration Plus Certificate | Cost Accounting, Financial Reporting I/II/III, Auditing, Control/Audit of Accounting Information Systems, Advanced Topics: Financial Reporting, Seminar in Accounting Topics, Financial Reporting & Analysis, Business Law, Federal Income Tax of Individuals/Corporations & Partnerships, Quantitative Analysis for Decision Making |
| Southern Oregon University        | BS in Criminal Justice with/Forensics Concentration                                          | Criminal Investigation, Computer Forensics, Law of Criminal Evidence, Terrorism, Criminal Forensic Investigations                                                                                                                                                                                                                    |
| SUNY at Buffalo                   | MS-Accountancy with Internal Audit/Risk Mgt & Fin'l Accounting/Assurance Tracks              | Fraud Detection & Prevention, Advanced Topics in Internal Audit, Information Systems Audit                                                                                                                                                                                                                                           |
| Stevens-Henager College - Logan   | BS-Accounting with Forensic Accounting Concentration                                         | Fraud Examination, Interviewing Techniques for Fraud Investigation, Legal Elements of Fraud, Corporate Governance & Internal Control Assessment                                                                                                                                                                                      |
| Strayer University                | MS-Accountancy with Forensic Accounting Concentration                                        | Fraud Prevention and Detection, Forensic Accounting, Emerging Auditing Technologies                                                                                                                                                                                                                                                  |
| Suffolk University                | MS-Accountancy with Fraud Examination Concentration                                          | Auditing and Assurance Services, Fraud Examination, White Collar Crime and Financial Fraud                                                                                                                                                                                                                                           |
| SUNY at Albany                    | MS-Accountancy with Forensic Accounting Concentration                                        | Statistical Methods for Forensic Accounting and Assurance, Fraud Examination, Financial Statement Fraud and Corporate Governance, Digital Forensics                                                                                                                                                                                  |
| SUNY College at Brockport         | MS-Accountancy with Forensic Accounting Concentration                                        | Advanced Topics in Audit & Assurance Services, Principles-Forensic Accounting, Fraud Examination, Case Studies in Forensic Accounting                                                                                                                                                                                                |

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|-------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Texas Wesleyan University                 | BBA-Accounting with Forensic/Fraud Accounting Emphasis                                                  | Forensic Fraud IT Audit, The Legal Environment and Fraud, Forensic/Fraud Practicum                                                                                                                                                         |
| Thomas College                            | BS-Accounting with Forensic Accounting Concentration                                                    | Forensic & Investigative Accounting, Forensic Psychology, Intro to Criminal Justice, Criminal Law, Law of Evidence                                                                                                                         |
| University of Alabama at Birmingham       | MS-Accountancy with Internal Auditing Concentration                                                     | Forensic Accounting & Information Technology Auditing, Fraud Examination, Legal Elements of Fraud Investigation, Forensic Accounting Practicum                                                                                             |
| University of Colorado Denver             | MS-Accountancy with Auditing and Forensic Accounting Concentration                                      | Judgment & Decision Making in Accounting, Financial Statement Analysis, Fraud Examination, International Accounting, Forensic Accounting, Internal Auditing, Advanced Accounting, Accounting Information Systems Processes & Control       |
| University of Dallas                      | MBA with CyberSecurity Concentration                                                                    | Data Protection, Compliance & Legal Issues, Cybersecurity Mgt, Strategic Cybersecurity Mgt                                                                                                                                                 |
| University of Dallas                      | MS-Accountancy with CyberSecurity and Information Assurance Concentration                               | Data Protection, Compliance & Legal Issues, Cybersecurity Mgt, Strategic Cybersecurity Mgt, Emerging Cyber Threats, Penetration Testing & Vulnerability Assessment, Digital Forensics                                                      |
| University of Houston                     | MS-Accountancy with Internal Auditing Concentration                                                     | Fraud Examination, Governance, Risk & Compliance, Advanced Internal Auditing, Advanced Auditing                                                                                                                                            |
| University of Maryland-University College | BS-Accounting with Forensic Investigation Minor                                                         | Forensic and Investigative Accounting, two from Principles of Digital Forensics, White-Collar Crime, Workplace Learning in Criminal Justice                                                                                                |
| University of New Mexico                  | MS-Accountancy with Information Assurance Concentration                                                 | Fraud Examination, Forensic Accounting, Digital Forensics                                                                                                                                                                                  |
| University of Northwestern Ohio           | BS-Accounting with Forensic Accounting Minor                                                            | Corporate Governance, Auditing for Fraud, White Collar Crime, Forensic Accounting, Criminal Law                                                                                                                                            |
| University of Rhode Island                | BS/MS/Ph.D in Computer Science with Digital Forensics Track (Digital Forensics & Cyber Security Center) | Intro to Computer Forensics, Digital Forensics, Advanced Digital Forensics, Topics in Digital Forensics, Digital Forensic Analysis, Files System Analysis, Internship, Master's Thesis Research, Doctoral Thesis Research                  |
| University of Rhode Island                | BS/MS/PH.D in Computer Science with Cyber Security Track (Digital Forensics & Cyber Security Center)    | Intro to Information Assurance, Advanced Topics in Network and Systems Security, Advanced Intrusion Detection and Defense, Penetration Testing, Advanced Incident Response, Internship, Master's Thesis Research, Doctoral Thesis Research |
| University of Scranton                    | BS-Accounting with Fraud Examination Concentration                                                      | Fraud Examination, Criminology, White Collar Crime, Financial Statement Analysis & Research                                                                                                                                                |
| University of South Florida               | MBA-Accounting with Forensic Accounting Concentration                                                   | Fraud Examination, Forensic Accounting, Computer Forensics & Accounting, Special Topics in Forensic Accounting                                                                                                                             |
| University of Texas at Brownsville        | BS-Criminal Justice with Forensic Investigation Concentration                                           | Forensic Investigations I/II, Evidence for Forensic Investigation, Seminar in Forensic Investigation                                                                                                                                       |
| University of Texas at Dallas             | BS-Computer Science with Information Assurance Minor                                                    | Digital Forensics, Computer and Network Security                                                                                                                                                                                           |
| University of West Florida                | BS-Accounting with Forensic Accounting Minor                                                            | Forensic Accounting I/II, White Collar Crime, Evidence                                                                                                                                                                                     |
| Walsh University                          | BA-Accounting with Forensic Studies Minor                                                               | Fraud Examination, Criminology, Special Topics: The Detective Novel, Special Topics: Forensic Psychology                                                                                                                                   |
| Western New England University            | MS-Accountancy with Forensic Accounting and Fraud Investigation Concentration                           | Intro to Fraud, Forensic Accounting/Systems, Law for Accountants                                                                                                                                                                           |

**TABLE 4A: Foreign Colleges and Universities Offering Forensic Accounting**  
**Concentration/Minor/Track/Specializations**  
 (Number of different colleges and universities offering these choices = 9)

| <b>College/University</b>                             | <b>Program Type</b>                                                                               | <b>Forensic Accounting Courses*</b>                                                                                                                                                                                                                                                    |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                       |                                                                                                   | <i>*Only courses directly or closely related to forensic accounting topics are reported (e.g., not listed are required fundamental accounting and business classes, such as accounting principles, intermediate accounting, managerial cost accounting, marketing, finance, etc.).</i> |
| Concordia University<br>(Montreal, Canada)            | BBA-Accountancy with Assurance, Fraud Prevention and Investigative Services Minor                 | Fraud Prevention and Investigation, Assurance Services                                                                                                                                                                                                                                 |
| Erasmus University<br>(Rotterdam, Netherlands)        | CSI Rotterdam: Fraud & Forensic Investigations Minor (15 credits taken in Junior Year)            | Intro to Fraud, Fraud Schemes, Fraud Prevention, Detection and Investigation, Legal Perspectives of Fraud, Fraud Risk Assessment                                                                                                                                                       |
| ESCP Europe (Paris, France)                           | Master in Auditing and Consulting Requirement                                                     | Forensic Accounting and Fraud Risk Management Knowledge Module                                                                                                                                                                                                                         |
| HEC Montreal (Canada)                                 | Ph.D. in Administration - Accounting Studies-Investigative and Forensic Accounting Specialization | Investigative and Forensic Accounting Module                                                                                                                                                                                                                                           |
| RMIT University<br>(Melbourne, Australia)             | Master of Business-Accountancy-Assurance, Compliance and Risk Mgt Pathway/Concentration Elective  | Forensic Accounting                                                                                                                                                                                                                                                                    |
| University of Fraser Valley (Abbotsford, BC, Canada)  | BA/MA in Criminal Justice Requirements                                                            | Intro Criminology, Intro Criminal Justice System, Criminal Law, Criminal Procedure and Evidence, Crime and Intelligence Analysis for Crime Reduction, Ethical and Legal Issues in Criminal Justice                                                                                     |
| University of Glamorgan<br>(Wales, UK)                | BA Accounting with Forensic Concentrations                                                        | Forensic Accounting and Computer Forensics and Evidentiary Practice Modules                                                                                                                                                                                                            |
| University of Leeds<br>(Leeds, England)               | MS in Accounting and Finance with Forensic Concentration                                          | Forensic Accounting and Finance Optional Module                                                                                                                                                                                                                                        |
| University of Wollongong (Australia)<br>Dubai, U.A.E) | DBA Program                                                                                       | Forensic Accounting Research Area of Specialization                                                                                                                                                                                                                                    |

**TABLE 5: Summary of Manner in Which Forensic Accounting Education is Offered: United States and International**

| Table | Type of Forensic Accounting Education Offered                                      | Country | Number of Colleges or Universities <sup>1,2</sup> |
|-------|------------------------------------------------------------------------------------|---------|---------------------------------------------------|
| 2     | <u>Elective</u> course in an undergraduate ( <i>graduate</i> ) program             | USA     | 233 (183)                                         |
| 2A    | <u>Elective</u> course in an undergraduate ( <i>graduate</i> ) program             | Foreign | 11 (11)                                           |
| 2     | <u>Required</u> course in an undergraduate ( <i>graduate</i> ) program             | USA     | 10 (28)                                           |
| 2A    | <u>Required</u> course in an undergraduate ( <i>graduate</i> ) program             | Foreign | 1 (1)                                             |
| 2     | Continuing education course                                                        | USA     | 3                                                 |
| 2A    | Continuing education course                                                        | Foreign | 2                                                 |
| 3     | Forensic accounting undergraduate ( <i>graduate</i> ) degree                       | USA     | 16 (12)                                           |
| 3A    | Forensic accounting undergraduate ( <i>graduate</i> ) degree                       | Foreign | 7 (13)                                            |
| 3     | Forensic accounting undergraduate ( <i>graduate or post graduate</i> ) certificate | USA     | 15 (30)                                           |
| 3A    | Forensic accounting undergraduate ( <i>graduate or post graduate</i> ) certificate | Foreign | 1 (10)                                            |
| 4     | Forensic accounting undergraduate ( <i>graduate</i> ) minor, or concentration      | USA     | 61 (38)                                           |
| 4A    | Forensic accounting undergraduate ( <i>graduate</i> ) minor, or concentration      | Foreign | 4 (6)                                             |

<sup>1</sup>Some colleges and universities offer forensic accounting education in more than one manner (e.g., a forensic accounting course may serve as an elective for an undergraduate degree and a graduate degree, or a university may offer both a certificate in forensic accounting as well as an undergraduate degree in forensic accounting). Thus, these total college/university numbers will not necessarily equal the total college/university numbers shown in Table 1.

<sup>2</sup>The numbers in parentheses represent the number of colleges and universities offering forensic accounting in the described manner as part of a **graduate** program, certificate, minor, or concentration, while the numbers not in parentheses represent undergraduate credit.

### APPENDIX A:

#### **Examples of Resources for Forensic Accounting Education\***

| Author(s) or Organization                                                  | Brief Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ACL                                                                        | ACL Education Futures Program. ACL donates an education version of their data analysis software and technical support for classroom instructors. ( <a href="http://www2.acl.com/educationfutures/">http://www2.acl.com/educationfutures/</a> )                                                                                                                                                                                                                                                                                                                        |
| Buckhoff, T. A. & B. K. Peterson<br>Kramer                                 | Cardinal Wholesalers, Inc.: A Fraud Examination/Auditing Case Simulation. Awarded the American Accounting Association Forensic and Investigative Accounting Section 2012 Best Teaching Innovation Award, the simulation is based on an actual fraud case in North Dakota investigated by Dr. Buckhoff. Students perform the steps followed by the investigator in uncovering the \$1.75 million fraud scheme.<br>( <a href="http://store.payloadz.com/go?id=961452">http://store.payloadz.com/go?id=961452</a> )                                                      |
| Durtschi, C.                                                               | Tallahassee BeanCounters: A Problem-Based Learning Case in Forensic Auditing. Awarded the American Accounting Association 2006 Innovation in Audit Education Award, the case simulates a real-world experience where students start with a vague allegation of fraud in an audit client and must sift through the records to determine if evidence of a fraud(s) exists. Students need additional information to gather sufficient evidence, must decide what information they would like, and request it from the instructor (Durtschi, 2003; Dee & Durtschi, 2010). |
| IDEA                                                                       | IDEA Academic Partnership. Educators are provided with full support and maintenance of an education version of IDEA's data analysis software and a workbook, which is an in-depth tutorial applying the software to fraud investigations.<br>( <a href="http://www.audimation.com/academic_benefits.html?url=academic_benefits.html">http://www.audimation.com/academic_benefits.html?url=academic_benefits.html</a> )                                                                                                                                                |
| IRS Criminal Investigation Division                                        | The Adrian Project Program. A daylong interactive experience that allows students to experience investigating a simulated white-collar crime. Students learn interviewing and surveillance techniques in addition to finding and examining documentary evidence, while working side-by-side with actual IRS-CID agents. ( <a href="https://aaahq.org/AM2013/WS_description.cfm?submissionID=129">https://aaahq.org/AM2013/WS_description.cfm?submissionID=129</a> )                                                                                                   |
| MERLOT (Multimedia Educational Resources for Learning and Online Teaching) | Started in 1997 at the California State University System, MERLOT has grown into a multi-campus and multi-state group serving over 80,000 members, with a collection of over 22,000 online learning resources for various academic disciplines, including forensic accounting.<br>( <a href="http://www.theprosandthecons.com/videos/fraud/adoption_bonuses_drive_behavior.htm">http://www.theprosandthecons.com/videos/fraud/adoption_bonuses_drive_behavior.htm</a> )                                                                                               |

\* The resources listed in Appendix B of Kranacher *et al.* (2008) are not repeated here.