



BAKER COLLEGE

STUDENT LEARNING OUTCOMES

ACC4710 Forensic Accounting
3 Semester Credit Hours

Student Learning Outcomes and Enabling Objectives

1. Use investigative techniques to perform fraud investigations in accounting.
 - a. Describe various fraud investigative techniques.
 - b. Describe the different kinds of fraud.
 - c. Explain the difference between frauds committed against an organization as opposed to behalf of an organization.
 - d. Explain the difference between criminal fraud and civil fraud.

2. Demonstrate an understanding of various Asset misappropriation scams.
 - a. Interpret manipulation of receivables from customers.
 - b. Interpret manipulation of payables to vendors.
 - c. Explain how master control account balances that do not equal the summation of individual accounts.
 - d. Explain how to use data analysis (proactive method of fraud detection)
 - e. Explain inventory related fraud issues.

3. Perform various document retrieval and analysis for courtroom evidence and preparation.
 - a. Describe the chain of custody of documents.
 - b. Mark evidence for future identification.
 - c. Explain the importance of originals versus photocopies.
 - d. Explain the usage of computer-based queries.
 - e. Explain the civil litigation process.
 - f. Explain the process of criminal litigation.

Big Ideas and Essential Questions

Big Ideas

- Investigate
- Asset misappropriation

- Document trail
- Analysis

These SLOs are not approved for experiential credit.

Effective: Fall 2017