

# ACCOUNTING FORENSICS, MSAF

The Heller College of Business offers several accounting programs at the graduate level: the MBA with a concentration in Accounting or Accounting Forensics, the Master of Science in Accounting (MSA) with the ability to choose between a Professional Accounting and Forensic Accounting track, and the Master of Science in Accounting Forensics (MSAF).

Our Accounting programs are designed to meet the needs of the following:

- Students who wish to complete their professional accounting education.
- Students who wish to pursue a terminal program that will enable them to enter the fields of public accounting, managerial accounting, governmental or nonprofit accounting.
- Students who seek a concentration in fraud examination studies.
- Students with majors in the liberal arts, sciences, engineering, and other fields who want to complete a professional accounting program.
- Accountants and teachers of accounting who wish to advance their careers through further study.

Students of accounting will find our programs beneficial because they can help advance careers through further study in the evenings. Persons interested in taking the CPA, CIA, CFE or CMA examinations can enroll in the MSA and MSAF programs to complete their professional training and/or fulfill professional exam requirements. Below are the recommended programs and/or courses for these exams.

- CPA: MSA, Professional Track
- CIA: MSA, Professional Track or Forensic Track; MSAF students could include ACCT 433 as one of their electives in preparation for this exam.
- CFE: MSA, Forensic Track or MSAF; MSA, Professional Track students could include forensics classes as their electives in preparation for this exam.
- CMA: MSA, Professional Track; MSAF students could include ACCT 442 as one of their electives in preparation for this exam.

The Master of Science in Accounting Forensics (MSAF) is designed to prepare graduate students for a career in a new, exciting field of accounting. This program is for people of various professional backgrounds including accountants, tax professionals, attorneys, bankers, insurers, law enforcement and criminal justice personnel, and various government employees.

Accounting forensics is the specialty practice that looks at the evidence behind the numbers and then digs into their contents. Forensic accountants, also referred to as forensic auditors or investigative auditors, often assist lawyers in performing investigations or act as expert witnesses in the litigation process. The forensic accountant combines the skills of an accountant, an auditor, and an investigator. To be successful in this profession, the student should have a sense of curiosity. Through the program the student will develop strong analytical and deductive skills and professional judgment.

## Requirements

To earn the MSAF, students must successfully complete at least 31 credit hours: a one-credit-hour business orientation course, seven core courses, and three electives.

Code	Title	Credit Hours
<b>Orientation (required)</b>		
BADM 401	GRADUATE BUSINESS ORIENTATION	1
ACCT 406	ISSUES IN ASSET VALUATION	3
<b>Required</b>		
ACCT 471	FRAUD EXAMINATION	3
ACCT 473	FINANCIAL STATEMENTS AND FRAUD	3
ACCT 474	ANTI-MONEY LAUNDERING	3
ACCT 475	COMPUTER FORENSICS & AUDITING	3
ACCT 477	TOPICS IN BUSINESS FORENSICS	3
INFS 401	INFORMATION RESOURCE MANAGEMENT	3
<b>Electives</b>		
Three graduate level electives from INFS and ACCT courses, except ACCT 403 and ACCT 405		9
<b>Total Credit Hours</b>		<b>31</b>

Your degree map is a general guide suggesting courses to complete each term on the academic pathway to your degree. It is based on the most current scheduling information from your academic program. Your program's degree map is reviewed annually and updated as schedules change (although you retain the same course requirements as long as you are continuously enrolled in your degree program).

Always work closely with your academic advisor to understand curriculum requirements and scheduling, as each student's academic plan can look slightly different. No more than two grades of C (not C-) may be applied toward the 36 hours used for the degree. A graduate course can only be repeated once; no more than two courses can be repeated.

<b>Year 1</b>		
Fall	Credit Hours Spring	Credit Hours
BADM 401	1 ACCT 471 <sup>1</sup>	3
ACCT 406	3 ACCT 473 <sup>1</sup>	3
INFS 401	3 ACCT 475	3
ACCT 474	3 ACCT or INFS Elective #1	3
		10
		12
<b>Year 2</b>		
Fall	Credit Hours	
ACCT 477 <sup>1</sup>	3	
ACCT or INFS Elective #2	3	
ACCT or INFS Elective #3	3	
		9
<b>Total Credit Hours</b>		<b>31</b>

<sup>1</sup> 3 credits of Accounting are prerequisites for ACCT 471, ACCT 473, and ACCT 477.

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**Year 1**

<b>Fall</b>	<b>Credit Hours Spring</b>	<b>Credit Hours</b>
BADM 401	1 ACCT 474	3
ACCT 406	3 ACCT 471 <sup>1</sup>	3
INFS 401	3	
	7	6

**Year 2**

<b>Fall</b>	<b>Credit Hours Spring</b>	<b>Credit Hours</b>
ACCT 473 <sup>1</sup>	3 ACCT or INFS Elective #1	3
ACCT 475	3 ACCT 477 <sup>1</sup>	3
	6	6

**Year 3**

<b>Fall</b>	<b>Credit Hours</b>
ACCT or INFS	3
Elective #2	
ACCT or INFS	3
Elective #3	
	6

Total Credit Hours 31

<sup>1</sup> 3 credits of Accounting are prerequisites for ACCT 471, ACCT 473, and ACCT 477.