

ACCOUNTING FORENSICS, MSAF

The Master of Science in Accounting Forensics (MSAF) is designed to prepare graduate students for a career in a new, exciting sub-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.

The MSAF program will help prepare students to test for various industry certifications, including the CIA, CFE, and CMA, by completing their professional training and/or fulfilling professional exam requirements. Below are the recommended programs and/or courses for these exams.

- CIA: MSAF students could include ACCT 433 PROFESSIONAL PRACTICE OF AUDITING as one of their electives in preparation for this exam.
- CFE: Standard MSAF curriculum.
- CMA: MSAF students could include ACCT 442 ADVANCED COST & MANAGERIAL ACCOUNTING as one of their electives in preparation for this exam.

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

As a whole, our Accounting programs are designed to meet the needs of any of the following groups:

- 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, and auditing.
- 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.

Requirements

Students entering with a non-business baccalaureate degree will have their prior course work evaluated and may be required to take additional foundation accounting course(s) in addition to the 10-course MSAF program. In these cases, the foundation accounting course(s) will not count toward the degree. ACCT 403 INTRODUCTION TO ACCOUNTING and ACCT 405 ACCOUNTING FOR EXECUTIVES will not count toward the MSAF degree, including as degree electives.

To earn the MSAF, students must successfully complete at least 30 credit hours: seven core courses and three electives. Minimum 3.0 gpa. No more than two grades of C (not C-) may be applied towards the degree.

Code	Title	Credit Hours
ACCT 406	ISSUES IN ASSET VALUATION	3
Required		
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
Electives		
Three graduate level electives from INFS or ACCT courses, except ACCT 403 and ACCT 405		9
Total Credit Hours		30

Your degree map is a general guide suggesting courses to complete each term on your degree's academic pathway. 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 30 hours used for the degree. A graduate course can only be repeated once; no more than two courses can be repeated.

Year 1		
Fall	Credit Hours Spring	Credit Hours
ACCT 406 ¹	3 ACCT 471 ²	3
INFS 401	3 ACCT 473 ²	3
ACCT 474	3 ACCT 477 ^{1,2}	3
	ACCT or INFS Elective #1	3
		9
Year 2		
Fall	Credit Hours	
ACCT 475	3	
ACCT or INFS Elective #2		
		12

ACCT or INFS Elective #3	3
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6	

Total Credit Hours 27

¹ ACCT 406 ISSUES IN ASSET VALUATION is a prerequisite for ACCT 477 TOPICS IN BUSINESS FORENSICS

² 3 credits of Accounting and 3 credits of Information System or computer courses are prerequisites for ACCT 471 FRAUD EXAMINATION, ACCT 473 FINANCIAL STATEMENTS AND FRAUD, and ACCT 477 TOPICS IN BUSINESS FORENSICS.

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Year 1

Fall	Credit Hours Spring	Credit Hours
ACCT 406 ¹	3 ACCT 471 ²	3
INFS 401	3 ACCT 473 ²	3
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6		6

Year 2

Fall	Credit Hours Spring	Credit Hours
ACCT 474	3 ACCT 477 ^{1,2}	3
ACCT 475	3 ACCT or INFS Elective #1	3
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6		6

Year 3

Fall	Credit Hours
ACCT or INFS Elective #2	3
ACCT or INFS Elective #3	3
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6	

Total Credit Hours 30

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