A. COURSE DESCRIPTION

Credits: 3
Lecture Hours/Week: *.*
Lab Hours/Week: *.*
OJT Hours/Week: *.*
Prerequisites:
This course requires either of these prerequisites
   ACCT 1102 - Principles of Accounting II
   ACCT 2102 - Principles of Accounting II
Corequisites: None
MnTC Goals: None

Principles and methodology of fraud prevention, detection, and deterrence. Topics include the nature of fraud and the fraud triangle, the symptoms of fraud, and different fraud schemes, including financial statement fraud, skimming, disbursement schemes, billing schemes, misappropriations, and corruption. Prerequisites: ACCT 2101 and ACCT 2102.

B. COURSE EFFECTIVE DATES: 05/04/2005 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

D. LEARNING OUTCOMES (General)
   1. define fraud and understand how and why fraud is committed.
   2. identify the red flags of fraud and determine how fraud can be deterred.
   3. examine different fraud schemes and determine how to investigate and resolve these frauds.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies
   None

F. LEARNER OUTCOMES ASSESSMENT
   As noted on course syllabus

G. SPECIAL INFORMATION
   None noted