

ADVANCED CERTIFICATE IN FORENSIC ACCOUNTING

Program Coordinator/Director: Professor Randall LaSalle

The educational goal of the Advanced Certificate in Forensic Accounting program is to prepare students for professional careers in accounting with special focus on the investigation of fraud. The curriculum is designed to meet the content standards of the Association of Inspectors General, and the coursework requirements of CPA 150. The student will receive the Advanced Certificate in Forensic Accounting upon completion of the additional requirements of the certificate as specified in the Official Program of Study, including the four required courses, the two additional required courses within the MPA Program, **and** any other requirements necessary to satisfy CPA 150.

ADMISSIONS AND CURRICULUM SUMMARY

The Advanced Certificate Program is articulated with the Master of Public Administration in Inspection and Oversight Program. The following is a summary of the curriculum:

- To be admitted to the Advanced Certificate program, students must have completed 15 credits of coursework in the MPA in Inspection and Oversight program with an overall GPA of 3.2 or better.
- Applicants must hold a bachelor's degree in accounting or the equivalent from an accredited college or university, including 24 undergraduate credits in accounting and 18 undergraduate credits in general business electives.
- Within the certificate program, four courses that focus on accounting, with emphasis on forensic accounting aspects of professional practice are required.
- Two of the courses from the certificate program may be transferred to satisfy requirements in the Master of Public Administration in Inspection and Oversight program.
- Students must complete the Fiscal Policy Analysis and Oversight specialization of the MPA in Inspection and Oversight program, including several particular courses that are prerequisites or co-requisites to the certificate program.
- Each student who is admitted to the Advanced Certificate Program will be provided an official program of study, signed by the MPA in Inspection and Oversight Program Director, the Advanced Certificate in Forensic Accounting Director, and the Director of Graduate Admissions, specifying the student's program requirements, and specifying how the student's course of study satisfies the CPA 150 requirements.

Students completing the Advanced Certificate Program will have achieved, based on required certificate courses along with required prerequisite and co-requisite courses, the required accounting academic qualifications for admission to the CPA examination in New York State.

REQUIREMENTS FOR THE CERTIFICATE PROGRAM

REQUIRED COURSES

SUBTOTAL: 12

Accounting 701 Analytical Methods in Inspection and Oversight

Accounting 705 Forensic Accounting and Auditing

Accounting 710 Advanced Financial Reporting and Analysis

Accounting 720 Advanced Auditing with Analytical Applications

Note: Two of the above courses may be transferred to the MPA Program and count toward program requirements.

ACC 710 Advanced Financial Reporting can be substituted for PAD 742, and ACC 701

Note: Analytical Methods can be substituted for PAD 747 to satisfy the Research Methods and Quantitative Skills requirement.

Note: In addition, the student must complete the Master of Public Administration Program in Inspection and Oversight Program **and** the Fiscal Policy Analysis and Oversight specialization.

To complete the Fiscal Policy Analysis and Oversight specialization, students must include the following courses:

FISCAL POLICY ANALYSIS AND OVERSIGHT SPECIALIZATION

SUBTOTAL: 6

Accounting 702 Strategic Cost Management

Accounting 703 Advanced Taxation

SUMMARY OF GRADUATION REQUIREMENTS

Upon successful completion of the requirements for the MPA Program with the specialization in Fiscal Policy Analysis and Oversight the student graduates with the Master of Public Administration degree.