Forensic Accounting Certificate

Requirements: 12 Credit Hours

Program

The Graduate Certificate in Forensic Accounting program is designed to provide the advanced knowledge and skills graduates need to investigate asset theft and financial statement fraud, to design internal control systems that detect and/or prevent fraud, and to serve effectively as expert witnesses in a court of law.

Admission Requirements

Students may gain admission to the Graduate Certificate in Forensic Accounting program in the following ways. First, Master of Accounting program students may apply for admission to the degree program and the Certificate program simultaneously to earn the Certificate as an extension of their MAcc program of study. A degree seeking application and an application to the Certificate program must be submitted. As part of the MAcc application process, the admissions committee reviews applications on an individual basis looking at both the quantitative and qualitative aspects of the applicant’s academic background and professional experience (if applicable). The committee seeks to assess each applicant’s potential for academic success and future professional growth based on the following:

- Statement of Purpose Essay: This essay is an optional component which allows the faculty to consider the applicant’s motivation as well as written communication skills.
- Past Academic Performance: While there is no minimum undergraduate grade point average (GPA) requirement, the admissions committee views past grades as an important indicator of the applicant’s future academic performance. The committee may also consider the ranking and reputation of the applicant’s undergraduate institution.
- Extracurricular Activities: Public, community, or military service; travel experiences; extracurricular activities, hobbies and special aptitudes; and any honors or recognitions received are all important indicators of the applicant’s motivation and character.
- GMAT Score: GMAT scores will be an extremely important component of the application and thus applicants should address this component aggressively. Applicants may request a waiver of the GMAT requirement based on exceptional academic and/or professional experience. A recommendation for a GMAT waiver must be made by the Graduate Director or Director of the School of Accountancy and approved by the College of Graduate Studies. The Fraud Examination prerequisite courses are offered face to face on campus (when offered) may be considered sufficient for completion of the Fraud Examination prerequisite courses.
- Letters of recommendation: Letters are optional but may boost candidates’ chances for admission. References should speak to the applicant’s personal qualities, career potential, and potential to succeed in the classroom.

Participation in the Certificate Program is open to any qualified, degree-seeking graduate student at Georgia Southern University. Students currently enrolled in a degree program must first apply and be admitted to the Certificate program. As permitted by their degree program, students may apply coursework to both the certificate program and their degree. It is not required that the certificate and degree be completed simultaneously, however, students must be enrolled to take classes and the seven year limitation on the application of prior coursework to either the degree or the certificate must be satisfied. Upon recommendation of the Graduate Program Director and approval from the College of Graduate Studies, credit earned in a certificate program may be applied to a graduate degree program.

Finally, students seeking only the Graduate Certificate or the Graduate Certificate independent of another degree program, may be admitted by the College of Graduate Studies (COGS) under a Non-Degree Certificate admission status. Admission as Non-Degree Certificate does not guarantee subsequent admission to a graduate degree program. Applying to a graduate program is a separate process and different criteria must be met. Certificate program admissions decisions are based on applicants’ prior academic work and other factors that indicate their potential for program success and enrichment of the learning environment. Upon recommendation of the graduate program director and approval of the College of Graduate Studies, a maximum of six (6) credits earned before the student entered the certificate program may be applied to that program.

The minimum grade requirements for the graduate certificate are the same as those for graduate degrees. For graduate credit, the grade in a course must be "C" or higher. To remain in good standing, a student must maintain a cumulative GPA of 3.0 or higher. To be awarded a graduate certificate, students:

1. must not be on probation;
2. must have a cumulative GPA of 3.0 or higher on graduate coursework and on coursework applied to the certificate;
3. must meet all the requirements of COGS and the student’s certificate program; and
4. must be enrolled during the semester in which the certificate requirements are completed.

COGS residence requirements and the requirements for a comprehensive final examination do not apply to the graduate certificate program.

Program of Study

Prerequisites

The Fraud Examination prerequisite courses are offered face to face on campus during the academic year and online in the summer. Successful completion of the ACFE exam or fraud examination boot camp (when offered) may be considered sufficient for completion of the fraud examination course prerequisites for admission into the Forensic Accounting program.

<table>
<thead>
<tr>
<th>Fraud Examination Prerequisite Courses</th>
<th>Credit Hours</th>
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<tbody>
<tr>
<td>ACCT 4631 Fraud Examination</td>
<td>3</td>
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<tr>
<td>ACCT 4632 Fraud Schemes</td>
<td>3</td>
</tr>
<tr>
<td>LSTD 3630 White Collar Crime</td>
<td>3</td>
</tr>
<tr>
<td>LSTD 4633 Forensic Interviews and Interrogations</td>
<td>3</td>
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Required Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Credit Hours</th>
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<tr>
<td>ACCT 7634 Fraudulent Financial Reporting</td>
<td>3</td>
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<tr>
<td>ACCT 7636 Expert Witnessing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 7637 Forensic Accounting Capstone</td>
<td>3</td>
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<tr>
<td>ACCT 7639 Cyber Forensics and Data Analytics</td>
<td>3</td>
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On an exception basis with written student petition and prior approval of the Director of the School of Accountancy or the Graduate Curriculum and Programs Committee, other graduate courses may be substituted for required certificate courses.

Total Credit Hours 12
Advisement

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Georgia Southern University
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