FRAUD EXAMINATION (PROFESSIONAL CERTIFICATE)

Overview

Award: Professional Certificate
Program of Study: Fraud Examination
Program Code: 1702

The Fraud Examination Certificate is designed to prepare students to conduct financial fraud examinations in a variety of organizations. The curriculum is aligned with the Association of Certified Fraud Examiners (ACFE) requirements to sit for the Certified Fraud Examiner (CFE) exam. The curriculum will focus on adding to existing accounting students' and professionals' knowledge of financial statement auditing and enable the certificate holder to achieve an additional professional certification beyond the Certified Public Accountant (CPA). Courses will include study of Fraud and Forensic Accounting, Data Analysis for Accounting, Forensic and Fraud Legalities, and Fraud Examination.

Throughout the program, students will be given opportunities to participate in hands-on learning activities. The program can be completed in one year and can be completed in on-campus, hybrid, and/or online courses.

For more information on what you can do with this major, visit Career Services' What to Do with a Major? resource.

All CMU certificate graduates are expected to demonstrate proficiency in specialized knowledge/applied learning, critical thinking, and personal and social responsibility. In addition to these campus#wide student learning outcomes, graduates of this major will be able to:

1. Apply key principles of fraud examination and investigation. (Specialized Knowledge/Applied Learning)
2. Apply data analysis techniques to financial data to look for evidence of fraud (Quantitative Fluency, Specialized Knowledge/Applied Learning)
3. Evaluate the legalities and ethics related to investigation of financial frauds. (Communication Fluency, Personal and Social Responsibility, Specialized Knowledge/Applied Learning)
4. Develop skills to conduct a fraud examination and pass the Certified Fraud Examiner Exam. (Quantitative Fluency, Specialized Knowledge/Applied Learning)

Requirements

The following institutional requirements apply to all CMU Professional Certificates. Specific programs may have different requirements that must be met in addition to institutional requirements.

- Consists of 5-59 semester hours.
- Primarily 300-400 level courses.
- At least fifty percent of the credit hours must be taken at CMU.
- 2.00 cumulative GPA or higher in all CMU coursework.
- A grade lower than "C" in the program of study will not be counted toward meeting the certificate's requirements.

- A course may only be used to fulfill one requirement for each degree/ certificate.
- Pre-collegiate courses (usually numbered below 100) cannot be used for graduation.
- Capstone exit assessment/projects (e.g., Major Field Achievement Test) requirements are identified under Program-Specific Certificate Requirements.
- The Catalog Year determines which program sheet and certificate requirements a student must fulfill in order to graduate. Visit with your advisor or academic department to determine which catalog year and program requirements you should follow.
- See "Requirements for Undergraduate Degrees and Certificates" in the catalog for a complete list of graduation requirements.

Institutional Certificate Requirements

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Specific to this degree:

- Twelve semester hours required for Professional Certificate Fraud Examination

Program Specific Certificate Requirements

(12 semester hours. Prerequisite course/s may be required, increasing the number of hours for the program. Please consult with a discipline specific faculty for more information.)

Code	Title	Semester Credit Hours
ACCT 470	Fraud and Forensic Accounting	3
ACCT 471	Data Analytics for Accounting	3
ACCT 473	Fraud Legalities	3

ACCT 475	Fraud Examination	3
Total Semester Credit Hours		**12**

Suggested Course Plan

First Year

Fall Semester		Semester Credit Hours
ACCT 470	Fraud and Forensic Accounting	3
ACCT 471	Data Analytics for Accounting	3
	Semester Credit Hours	**6**
Spring Semester		
ACCT 473	Fraud Legalities	3
ACCT 475	Fraud Examination [1]	3
	Semester Credit Hours	**6**
	Total Semester Credit Hours	**12**

[1] Prerequisite course/s may be required, increasing the number of hours for the program. Please consult with a discipline specific faculty for more information.

Advising and Graduation
Advising Process and DegreeWorks

Documentation on the pages related to this program is intended for informational purposes to help determine what courses and associated requirements are needed to earn a certificate. Some courses are critical to complete in specific semesters while others may be moved around. Meeting with an academic advisor is essential in planning courses and discussing the suggested course sequencing. It is ultimately the student's responsibility to understand and fulfill the requirements for their intended certificate.

DegreeWorks is an online degree audit tool available in MAVzone. It is the official record used by the Registrar's Office to evaluate progress towards a certificate and determine eligibility for graduation. Students are responsible for reviewing their DegreeWorks audit on a regular basis and should discuss questions or concerns with their advisor or academic department head. Discrepancies in requirements should be reported to the Registrar's Office.

Graduation Process

Students must complete the following in the first two months of the semester prior to completing their certificate requirements (for one-semester certificates, complete in the first week of class):

- Review their DegreeWorks audit and create a plan that outlines how unmet requirements will be met in the final semester.
- Meet with their advisor and modify their plan as needed. The advisor must approve the final plan.
- Submit the "Intent to Graduate" form to the Registrar's Office to officially declare the intended graduation date and commencement ceremony plans.
- Register for all needed courses and complete all requirements for each degree sought.

Submission deadlines and commencement details can be found on the Graduation web page.

If a student's petition for graduation is denied, it will be their responsibility to apply for graduation in a subsequent semester. A student's "Intent to Graduate" does not automatically move to a later graduation date.