FRAUD EXAMINATION AND FINANCIAL FORENSICS 54 Credits

PART ONE. FOUNDATIONS 12 Credits

Required
PHI 120 Ethics (@ BMCC for PHI 102 Ethical Foundations of the Just Society)
SOC 100 Introduction to Sociology (@ BMCC for SOC 101)
ECO 201 Macroeconomics (@ BMCC - Required Eco course in the AS)
MAT 150 Introduction to Statistics (@ BMCC for STA 250 Principles & Methods of Statistics)

PART TWO. CORE ACCOUNTING COURSES 15 Credits

Required
ACC 122 Accounting Principles I (@ BMCC for ACC 250 Intro to Accounting)
ACC 2xx Accounting Information Systems
ACC 330 Intermediate Accounting I (@ BMCC for ACC 3xx Intermediate Accounting I)
ACC 430 Intermediate Accounting II (@ BMCC for ACC 3yy Intermediate Accounting II)
ACC 308 Auditing

PART THREE. FRAUD AND FINANCIAL FORENSIC COURSES 15 credits

Required
ACC 265 Digital Forensics for the Fraud Examiner
ACC 307 Forensic Accounting I
ACC 309 Forensic Accounting II
ACC 410 Seminar in Forensic Financial Analysis

Select one course:
ECO/SOC 360 Corporate and White-Collar Crime OR
PAD 331 Fraud, Waste, Abuse and Corruption in Public Organizations

PART FOUR. ELECTIVES 12 Credits

Select four courses from the two areas: Applied and Liberal Arts Perspectives. At least two must be from Liberal Arts Perspectives. Students should meet with their advisors before selecting which electives best meet their educational and career objectives. Students may choose to emphasize breadth (i.e., by choosing electives across different disciplines) or depth (i.e., by choosing a cluster of related courses)

Category A. Liberal Arts Electives:
Select 2-4 courses:
ANT 230 Culture and Crime
ART 230 Issues in Art and Crime
ECO/SOC 360 Corporate and White-Collar Crime
ECO/PSC 315 Economic Analysis of Crime
LAW 206 The American Judiciary
PHI/LAW 310 Ethics and Law
PSY 372 Psychology of Criminal Behavior
SOC 206 The Sociology of Conflict and Dispute Resolution
SPE 218 Managerial Communications

**Category B. Applied Electives:**

*Select 0-2 courses*

ACC 222 (BMCC for ACC 251 Introduction to Managerial Accounting)
BUS 110 (BMCC for LAW/ACC 264 Business Law)

**Additional requirements for the Associate Degree at BMCC:** ACC 241 Taxation: Federal,
ACC 360 Government and Not-for-Profit Accounting, FNB 100 Introduction to Finance, HED
xxx Health Education Elective

1. Based on advisement to majors.
## Division of coursework between BMCC and JJC

<table>
<thead>
<tr>
<th>At BMCC</th>
<th>At JJC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Part One. Foundation (12 of 12 credits)</strong></td>
<td><strong>Part One. Foundations (Satisfied)</strong></td>
</tr>
<tr>
<td>• PHI 120 Ethics</td>
<td></td>
</tr>
<tr>
<td>• SOC 100 Intro to Sociology</td>
<td></td>
</tr>
<tr>
<td>• ECO 210 Macroeconomics</td>
<td></td>
</tr>
<tr>
<td>• MAT 150 Introduction to Statistics</td>
<td></td>
</tr>
<tr>
<td><strong>Part Two. Core Accounting Courses (9 of 15 credits)</strong></td>
<td><strong>Part Two. Core Accounting Courses (Remaining 6 credits)</strong></td>
</tr>
<tr>
<td>• ACC 122 Accounting Principles I</td>
<td>• ACC 2xx Accounting Information Systems</td>
</tr>
<tr>
<td>• ACC 330 Intermediate Accounting I</td>
<td>• ACC 308 Auditing</td>
</tr>
<tr>
<td>• ACC 430 Intermediate Accounting II</td>
<td></td>
</tr>
<tr>
<td><strong>Part Three. Fraud and Financial Forensics Courses (0 of 15 credits)</strong></td>
<td><strong>Part Three. Fraud and Financial Forensics Courses (All 15 credits)</strong></td>
</tr>
</tbody>
</table>

Select one course:

- ECO/SOC 360 Corporate and White-Collar Crime

OR

- PAD 331 Fraud, Waste, Abuse and Corruption in Public Organizations

- ANT 230 Culture and Crime
- ART 230 Issues in Art and Crime
- COM 113 Oral Communication
- ECO/SOC 360 Corporate and White-Collar Crime
- ECO/PSC 315 Economic Analysis of Crime
- LAW 206 The American Judiciary
- PHI 231 The Big Questions
- PHI/LAW 310 Ethics and Law
- PSY 101 Introduction to Psychology
- PSY 372 Psychology of Criminal Behavior
- SOC 203 Criminology
- SOC 206 The Sociology of Conflict and Dispute Resolution
- SPE 218 Managerial Communications
<table>
<thead>
<tr>
<th>Art Four. Elective. Category B. Applied Electives (6 credits of 0 – 6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>• BUS 110 Business Law</td>
</tr>
<tr>
<td>• ACC 222 Accounting Principles II (for ACC 251 Introduction to Managerial Accounting)</td>
</tr>
</tbody>
</table>

Art Four. Elective. Category B. Applied Electives (6 credits satisfied)