

**NOVA COLLEGE-WIDE COURSE CONTENT SUMMARY  
ACC 240 – FRAUD EXAMINATION (3 CR.)**

**Course Description**

Covers the principles and methodology of fraud detection and deterrence. Provides an introduction to the various ways fraud and occupational abuses occur, methods to identify the risk of exposure to loss from fraud, and appropriate prevention, detection, and investigation approaches. Lecture 3 hours per week.

**General Course Purpose**

Fraud Examination provides an introduction to the various ways fraud and occupational abuses occur, methods to identify exposures to loss, and appropriate prevention, detection, and investigation approaches. These topics are relevant in all occupational environments: private sector, public sector and non-profit. Fraud examination will cover the principles and methodology of fraud detection and deterrence. It provides an analysis of the three main categories of occupational fraud and abuse: asset misappropriation, corruption, and fraudulent financial reporting. The course also presents statistical data with respect to the occurrence and cost of fraud in the workplace. Specific topics such as skimming, cash larceny, check tampering, corruption, fraudulent financial statements, etc. will be covered by the course.

**Course Prerequisites/Corequisites**

An understanding of basic accounting and forensic activities is desirable

**Course Objectives**

Upon successful completion of this course, the student will be able to:

- Recognize the scope and cost of occupational fraud for all types of organizations
- Explain why occupational fraud is committed
- Recognize how occupational fraud is committed
- Be able to identify methods that can be implemented to deter occupational fraud
- Understand how allegations of fraud should be investigated and how they can be resolved
- Recognize the "red flags" of occupational fraud and abuse

**Major Topics to be Included**

- Overview and introduction to fraud examination
- Skimming
- Cash larceny
- Billing schemes
- Check tampering
- Payroll schemes
- Expense reimbursement schemes
- Register disbursement schemes
- Noncash assets
- Corruption
- Accounting principles and fraud
- Fraudulent financial statement schemes
- Interviewing witnesses
- Conducting investigations and writing reports
- Occupational fraud and abuse: the big picture