



GEORGETOWN UNIVERSITY

CERTIFICATE IN FORENSIC ACCOUNTING

Rarely have corporations, the government and the general public relied so heavily on accounting professionals to help them wade through the complicated world of reporting. Recent scandals have only highlighted the need for trained forensic accountants. Increase your organization's credibility or your own marketability by developing advanced fraud detection skills through the Certificate in Forensic Accounting at Georgetown University. This certificate program surveys fraud schemes and addresses fraudulent financial reporting, misappropriation of assets, and criminal investigation. Students will also learn how to develop evidence to support a fraud case through litigation support and expert testimony. Georgetown University is an educational partner with the **Association of Certified Fraud Examiners**, providing access to industry resources.

COURSES & DATES:

Principles of Forensic Accounting Examinations (9 hrs) September 26 (one full day)	Internal Controls: Proper Design & Detection (9 hrs) November 3, 5, 10
Fraud Examination (9 hrs) October 6, 8, 13	Fraud in the Governmental Environment (9 hrs) November 17, 19, 24
Fraudulent Financial Reporting (9 hrs) October 20, 22, 27	Criminal Investigative Techniques (9 hrs) December 5 (one full day)
Advanced Forensic Techniques (9 hrs) October 31 (one full day)	

PREREQUISITES: A bachelor's degree from an accredited university and TOEFL examination for non-native speakers of English.

CERTIFICATE REQUIREMENTS: Successful completion of the seven courses is required to receive the Certificate in Forensic Accounting. Upon completion of the program, students receive a Certificate in Forensic Accounting from Georgetown University.

TUITION: Tuition for each course is \$600.00. The tuition cost for the certificate program, including all seven courses, is \$4,200.00. Tuition does not include the cost of textbooks.

FACULTY: Chris McGrath; James Dalkin; Anne Voegle.

CONTINUING EDUCATION UNITS (CEUs): The certificate program comprises 63 contact hours in class or 6.3 CEUs.

SCHEDULE: Courses meet on weeknights from 6:00pm to 9:00pm and Saturdays.

LOCATION: Courses are held at that the Georgetown University – Clarendon Campus in Arlington, VA, across from the Clarendon Metro station.

MORE INFORMATION: Contact Chris McGrath, CFE, academic advisor, jcm234@georgetown.edu for more information. Please visit ccpe.georgetown.edu for registration information, course descriptions, and faculty bios. You may also call 202.687.7000 to speak with a program advisor.

COURSES DESCRIPTIONS:

Principles of Forensic Accounting

This class will prepare students for conducting a forensic examination. Course topics include: • Conducting a forensic examination as a consultant; • Serving as an expert witness; • Professional roles and responsibilities.

Fraud Examination: Detecting Misappropriation

This class concentrates on common misappropriation schemes and detection methods. Successful forensic examiners need to understand how these schemes are perpetrated and detected. Students will learn how to identify, detect and document misappropriation schemes. Course topics include: • Common misappropriation schemes; • Misappropriation detection methods; • Role of internal controls.

Advanced Forensic Techniques

Students will learn how to conduct a forensic examination utilizing advanced computer programs and tools. Data quality methodologies will also be reviewed. Course topics include: • Computer assisted techniques; • Computer recovery.

Fraudulent Financial Reporting

Enron, Worldcom and Adelphia - financial frauds have ranged from basic to complex schemes to mislead the investors by improving financial results. This class will teach students common fraudulent reporting schemes and methods to detect. Course topics include: • Review of SAS 99; • Common fraudulent financial reporting schemes; • Detecting fraudulent schemes; • Financial fraud indicators.

Internal Controls: Proper Design & Detection

The first and last line of defense against fraud - internal controls should be preventative and detective. This class provides an understanding of the role of internal controls in today's corporate environment and their importance in a forensic examination. Course topics include: • COSO Framework; • Sarbanes-Oxley Act; • Internal control theory.

Fraud in the Government Environment

Fraudulent financial reporting, misappropriation of assets, bribery, abuse of power and corruption - forensic examiners need to learn differences of the governmental environment. Course Topics include: • Corruption, bribery, abuse; • Government procurement; • Fraud schemes.

Criminal Investigative Techniques

This class addresses key criminal investigative and evidence building techniques used by law enforcement officers to build evidence in a fraud case. Course topics include: • Evidence collection; • Interviewing techniques; • Public records and data analysis; • Discovery.

