

# ACCT 6397 : Forensic Accounting

The purpose of this course is to examine the methodology for resolving allegations of fraud from inception to disposition. Topics covered include the reasons and motivation behind fraudulent behavior, the need for an efficient system of internal control to detect and prevent fraud, the red flags that indicate fraud, various types of fraud, interview skills, business loss valuations, commercial damages, and court room procedures involving the accountant as an expert witness.

**Credits** 3

**Course ID**

007063

**Requisites**

[ACCT 6397](#) Prerequisite: Principles of Accounting I or ACCT 5311