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CHANGES FOR “BUSINESS ADMINISTRATION - ACCOUNTING” COURSE PROGRAM

Beginning June 17, 2014 (Summer 2014 Semester) the following new courses will be introduced in the Business Administration-Accounting Program in lieu of 2 current Required Professional courses namely, ACC215 - “Cost Accounting” and ACC200 - “Intermediate Accounting”:

ACC195  3 CREDITS
INTRODUCTION TO FORENSIC ACCOUNTING
This course provides students with an overview of forensic accounting and litigation support. It examines the characteristics of white-collar criminals, financial statement manipulation, common employee fraud schemes and money laundering. Students will learn to detect concealment in financial statement fraud, and the analytical methods used to uncover income concealment and fraudulent accounting practices. This course will also survey new forensic techniques and tools, such as timeline analysis, link analysis, and IRS commonly used indirect methods of proof. This course will also explain the forensic accountant’s role in fighting financial statement fraud, and the standards of conducting and performing litigation services. Students will also learn what it means to be an expert witness while learning the rules of evidence to properly identify collect and preserve financial evidence.

Prerequisites: ACC101 & ACC151 - Principles of Accounting I and II.

BUS210  3 CREDITS
BUSINESS ETHICS
The coursework in BUS 210 contributes to the knowledge of strong business decisions within the ambit of business ethics, sustainability, and stakeholder management. The managerial perspective to Business Ethics is enriching enough to assist students, as potential business decision makers, to safeguard the interests of internal and external stakeholders, which includes employees, the immediate community actual and potential investors, and the environment at large. Regulatory and industry mandates are key considerations in the stakeholder models that appear in cases that reflect the discourses, debates, and discretions on ethical issues. Key among most of the issues in the coursework on Business Ethics is the emphasis on the nexus between business and the natural, social, and financial environments.