



SOUTH DAKOTA BOARD OF REGENTS
ACADEMIC AFFAIRS FORMS
New Course Request

USD	Accounting	
Institution	Division/Department	
<i>Elizabeth M. Freeburg</i>		9/10/18
Institutional Approval Signature		Date

Section 1. Course Title and Description

Prefix & No.	Course Title	Credits
ACCT 441/541	Forensic Auditing and Fraud Examination	3

Course Description
This course is an introduction to forensic auditing designed to detect employee asset misappropriation and fraudulent financial reporting. It examines various aspects of forensic accounting/auditing, fraud prevention and detection, including the sociology of fraud, elements of fraud, ethics, types and costs of fraud, use of internal controls to prevent fraud, and use of technology in fraud detection. This course also covers basic aspects of internal auditing and operational audits performed by internal auditors.

Pre-requisites or Co-requisites (add lines as needed)

Prefix & No.	Course Title	Pre-Req/Co-Req?
ACCT 210	Principles of Accounting I	Pre-Req
ACCT 211	Principles of Accounting II	Pre-Req

Section 2. Review of Course

2.1. Was the course first offered as an experimental course (place an "X" in the appropriate box)?
 Yes (if yes, provide the course information below) No

2.2. Will this be a unique or common course (place an "X" in the appropriate box)?

If the request is for a unique course, verify that you have reviewed the common course catalog via Colleague and the system [Course Inventory Report](#) to determine if a comparable common course already exists. List the two closest course matches in the common course catalog and provide a brief narrative explaining why the proposed course differs from those listed. If a search of the common course catalog determines an existing common course exists, complete the Authority to Offer an Existing Course Form.

Unique Course

Prefix & No.	Course Title	Credits
ACCT 452	Fraud and Forensic Accounting	33
ACCT 454	Advanced Auditing and Assurance	

Provide explanation of differences between proposed course and existing system catalog courses below:

There is **no** "comparable **common** course [that] already exists." The above listed courses are *unique* courses offered by DSU and BHSU.

ACCT 454 (Advanced Auditing and Assurance) builds on the first auditing course and it requires ACCT 450 (auditing) as a prerequisite. Our proposed ACCT 4/541 (Forensic Auditing and Fraud Examination) is not an advanced auditing course; auditing is not a pre-requisite.

ACCT 452 (Fraud and Forensic Accounting) is an introductory course about the role of the forensic accountant. Additionally, ACCT 4/541 is different from ACCT 452 and ACCT 454 in the following additional aspects: ACCT 4/541 will teach data analytic techniques using ACL (or IDEA) software; students will learn Benford's Law; sample selection and interpretation of results; advanced analytical procedures; identification of anomalies and duplicate records; internal controls to prevent fraud; fraud examination; principles of internal auditing and operational auditing.

Section 3. Other Course Information

3.1. Are there instructional staffing impacts?

- No.** Schedule Management, explain below: There will be a reassignment of current faculty to allow for the offering this course.

3.2. Existing program(s) in which course will be offered: Master of Professional Accountancy and BBA Accounting

3.3. Proposed instructional method by university: R-Lecture

3.4. Proposed delivery method by university: 001 Face-to-face Term Based Instruction and 018 Internet Synchronous-Online and 015 Asynchronous delivery

3.5. Term change will be effective: Spring 2019

3.6. Can students repeat the course for additional credit?

- Yes, total credit limit: _____ No

3.7. Will grade for this course be limited to S/U (pass/fail)?

- Yes No

3.8. Will section enrollment be capped?

- Yes, max per section: 42 No

3.9. Will this course equate (i.e., be considered the same course for degree completion) with any other unique or common courses in the common course system database in Colleague and the [Course Inventory Report](#)?

- Yes No

3.10. Is this prefix approved for your university?

- Yes No

Section 4. Department and Course Codes (Completed by University Academic Affairs)

4.1. University Department Code: UACFN

4.2. Proposed [CIP Code](#): 43.0117

Is this a new CIP code for the university? Yes No