

Forensic Accounting

The term “forensic” means “used in legal proceedings.” The two components of Forensic Accounting are litigation support and investigative accounting. The forensic accountant is the bloodhound of the accounting profession sniffing out complex fraud shenanigans that other types of accountants often fail to detect. The preparation of students at Guilford College is designed to broaden one’s critical thinking skills through exposure to a solid liberal arts education as well as technical training.

The Degree Program

The Bachelor of Science degree is offered in Forensic Accounting.

Related Major Skills

- ability to prevent and detect fraud
- application of analytical techniques and digital techniques to detect fraud
- expert interviewer skills
- knowledge of legal environment
- ability to gather evidence
- ability to testify as an expert witness in prosecution of fraud case
- understanding of human behavior that could lead to fraud
- ability to analyze potential fraud indicators

Required Courses

The major consists of 13 courses (52 credit hours) as specified below:

- **Eight (8) required Accounting courses:**
 - ACCT 201: Introduction to Accounting
 - ACCT 301: Intermediate Accounting I
 - ACCT 302: Intermediate Accounting II
 - ACCT 310: Introduction to Forensic Accounting
 - ACCT 320: Criminology and Legal Issues for Forensic Accountants
 - ACCT 330: Computer Forensics
 - ACCT 411: Auditing
 - ACCT 412: Fraud Investigation
- **Four (4) Common Body of Knowledge courses:**
 - BUS 215: Business Law
 - BUS 241: Computers & Management
 - IDS 402: Business Ethics
 - JPS/PSY 270: Interpersonal Communications
- **One (1) course from the following group:**
 - JPS 200: Criminal Procedures
 - PSY 232: Introduction to Personality
 - SOAN 101: Principles of Sociology
 - SOAN 103: Cultural Anthropology

Possible Career Choices

Public Accounting
Internal Auditing
Corporate Accounting
FBI
IRS

Businesses that have established forensic accounting departments.

Faculty

William A. Grubbs, Chair; bgrubbs@guilford.edu
Raymond E. Johnson, Associate Professor
H. Garland Granger III, Associate Professor
Sulon Bibb Stedman, Professor of Accounting
Beth Parks, Visiting Assistant Professor

Why Enroll in Guilford College's Adult Degree Programs?

- least complicated and lowest cost application
- most convenient location on W. Friendly Ave. with easy access from I-40, Bryan Boulevard, and Rtes. 29 & 68
- most convenient schedule (full-time, 2 nights a week or Saturdays only)
- lowest total cost full-time adult degree programs
- transfer credits never expire
- evening-only programs
- unique adult-specific services and personal attention
- dedicated, highly qualified faculty

Degree Programs Offered

Accounting¹

African American Studies³

Art

Biology

Business Management¹

Chemistry

Community and Justice Studies¹

Computer Information Systems¹

Computing and Information
Technology¹

Criminal Justice¹

Economics

Education Studies^{2, 3}

English

Environmental Studies³

Exercise and Sports Studies

Forensic Accounting¹

Forensic Biology¹

French

Geology and Earth Sciences

German

German Studies

Health Sciences³

History¹

Integrative Studies

International Studies

Mathematics

Music

Philosophy

Peace and Conflict Studies³

Physics

Political Science¹

Psychology¹

Religious Studies

Sociology/Anthropology

Spanish

Sport Management

Sports Medicine

Theatre Studies

Women's Studies³

¹ Programs can be completed entirely at night.

² Internship/student teaching must be completed in the daytime.

³ Requires a second disciplinary major.