Program Name: Accounting MS (Emphasis: Forensic and Fraud Detection	Submitted by: Janet Massey
School of Business	3-Year Cycle Span: AY 21/22 to 23/24

Student Learning Outcome	LO 1	LO 2	LO 3	LO 4
Upon successful completion of the MS in Accounting program, the student will:	Demonstrate the knowledge of basic principles of audit risk, forensic accounting techniques, fraud detection, interviewing techniques, legal issues, and tax fraud relative to fraud detection and forensic accounting. Bloom: Analyze and Apply	Explain the practices of fraud detection and forensics in accounting through personal and professional values-based ethics, and the Franciscan Intellectual Tradition (Neuman RISES). Bloom: Apply and Evaluate	Demonstrate application of information security strategy and cyber forensic investigations. Bloom: Apply and Understand	Demonstrate scholarship and competence through effective oral and written communication both individually and as a team member. Bloom: Create and Apply
Core Learning Outcome(s):	Comprehension	Comprehension Contemplation Conscience Compassion	Comprehension	Comprehension Communication
Related IDEA Objective(s):	ACT 510: 1 (E); 3,8(I) ACT 520: 1,9 (E);4,5 (I) ACT 550:1,9(E);4,5(I) ACT 560: 1,10 (E); 3,5,8 (I) ACT 580:1(E);5,8,13(I) ACT 640: 3,10 (E)4,8(I) ACT 660: 1(E);3,4,9(I) ACT 680: 9(E);1,8(I0	ACT 510: 1 (E); 3,8(I) ACT540:1,13(E);9,10(I) ACT 560: 1,10 (E); 3,5,8 (I) ACT 640: 3,10 (E)4,8(I) ACT 660: 1(E);3,4,9(I) ACT 680: 9(E);1,8(I)	ACT 520: 1,9 (E);4,5 (I) ACT 526 1E; 3,13I ACT540:1,13(E);9,10(I) ACT 680: 9(E);1,8(I)	ACT 510: 1 (E); 3,8(I) ACT 520: 1,9 (E);4,5 (I) ACT 526 1E; 3,13I ACT 550:1,9(E);4,5(I) ACT 560: 1,10 (E); 3,5,8 (I) ACT 580:1(E);5,8,13(I) ACT 640:3,10 (E)4,8(I) ACT 660: 1(E);3,4,9(I) ACT 680: 9(E);1,8(I)
Course Mapping	Formative: ACT 510 ACT 520 ACT 550 ACT 560 Summative: ACT 580 ACT 640 ACT 660 ACT 680	Formative: ACT 510 ACT540: ACT560 Summative: ACT 640 ACT 660 ACT 680	Formative: ACT 520 ACT 526 Summative: ACT540 ACT 680	Formative: ACT 510 ACT 520 ACT 526 ACT 550 ACT 560 Summative: ACT 580 ACT 640 ACT 660 ACT 680
Academic Year for Assessment:	**AY 21/22**	**AY 22/23**	**AY 22/23**	**AY 23/24**

Formative Assessment	ACT 510 Topic Specific Presentation 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 520 Group Research Project 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 560 Class Examinations 70% of students will score 70% or higher on the examinations ACT 550 Criminal Evidence Portfolio 70% of students will score 70% or higher on the *Content Relevant Rubric*	ACT 510 Ethics Reflection component of Fraud Movie Night Assignment 70% of students will score 70% or higher on the *Self Reflection Rubric and the RISES value checklist* ACT 540 Reflection Paper 70% of students will score 70% or higher on the *Self Reflection Rubric and the RISES value checklist* ACT 560 Group Project 70% of students will score 70% or higher on the *Content Relevant Rubric*	ACT 520 Discussion Board Assignment 70% of students will participate in the discussion and score 70% or higher on the *DB Rubric* ACT 526 Class Examinations 70% of students will score 70% or higher on the examinations	ACT 510 Fraud of the Day Presentation 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 520 Group Research Project 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 526 Research Paper 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 550 Case Analysis and Presentation (Group) 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 560 Group Project 70% of students will score 70% or higher on the *Content Relevant Rubric*
Summative Assessment Summative (continued)	ACT 580 Group Project Industry Analysis Project 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 640 Mock Interview Project 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 660 CPA Review Questions 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 680 Interviewing Professionals Project	ACT640 Ethical Reflection Component of Case Analysis 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 660 Fraud/Ethics Reviews 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 680 Ethics Research Paper 70% of students will score 70% or higher on the *Content Relevant Rubric*	ACT 540 Individual Homework assignments and examinations. 70% of students will score 70% or higher on the assignments. ACT 680 Discussion Board Assignment 70% of students will participate in the discussion and score 70% or higher on the *DB Rubric*	ACT 580 Group Project Industry Analysis Project 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 640 Mock Interview Project 70% of students will score 70% or higher on the *Content Relevant Rubric* ACT 660 ACFE Presentation

	70% of students will score 70% or higher on the *Content Relevant Rubric*			70% of students will score 70% or higher on the *Content Relevant Rubric* **ACT 680 Capstone Research Paper** 70% of students will score 70% or higher on the *Content Relevant Rubric*
Indirect Evidence: IDEA Student Ratings of Instruction	In 70% of courses where objectives are noted as Essential or Important, at least 70% of students will rate themselves as making Moderate Progress or better	In 70% of courses where objectives are noted as Essential or Important, at least 70% of students will rate themselves as making Moderate Progress or better	In 70% of courses where objectives are noted as Essential or Important, at least 70% of students will rate themselves as making Moderate Progress or better	In 70% of courses where objectives are noted as Essential or Important, at least 70% of students will rate themselves as making Moderate Progress or better

LO 1 Demonstrate the knowledge of basic principles of audit risk, forensic accounting techniques, fraud detection, interviewing techniques, legal issues, and tax fraud relative to fraud detection and forensic accounting.

Objective 1.1 Evaluate legal principles and issues within the investigation of accounting fraud.
Objective 1.2 Apply the science of forensics to financial statement analysis using proper fraud terminology.
Objective 1.3 Apply fraud terminology, fraud detection, tax fraud and white-collar crime techniques
Objective 1.4 Identify the rules of evidence and Civil Procedure as they relate to successful forensic and expert testimony
Objective 1.5 apply methods to determine commercial or economic damages
Objective 1.6 Locate current forensic accounting content and resources available from a myriad of public and private sources

LO 2 Explain the practices of fraud detection and forensics in accounting through personal and professional values-based ethics, and the Franciscan Intellectual Tradition (Neuman RISES).

Objective 2.1 Integrate the elements of critical thinking and ethical theory relative to forensic accounting and fraud detection while applying the Neumann RISES values
Objective 2.2 Apply faith-based ethical reasoning to cases involving fraud

LO 3 Demonstrate application of information security strategy and cyber forensic investigations.

Objective 3.1 Understand the role and importance of digital forensics
Objective 3.2 Understand the practice of write-protection and data acquisition
Objective 3.3 Understand the importance of file system analysis in data recovery.
Objective3.4 Demonstrate the theoretical and practical perspectives of digital forensics

LO 4 Demonstrate scholarship and competence through effective oral and written communication both individually and as a team member.

Objective 4.1 Effectively deliver formal presentations before a live audience
Objective 4.2 Work effectively as members and leaders within diverse and interdependent groups to achieve goals.
Objective 4.3 Create scholarly reports and fraud research guides using appropriate academic and research resources