

EFA | BACHELOR OF SCIENCE: FINANCIAL FRAUD AND FRAUD INVESTIGATION

The Bachelor of Science in Financial Forensics and Fraud Investigation offered by the Department of Economics, Finance and Accounting (<https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/>) in partnership with the Department of Criminal Justice (<https://catalog.fhsu.edu/arts-humanities-social-sciences/criminal-justice-leadership-sociology/financial-forensics-and-fraud-investigation-bs/>) equips students with entry-level skills in financial forensics and fraud investigation, along with foundational knowledge of financial processes and the criminal justice system. Given the multidisciplinary nature of the field, the program includes Financial and Criminal Justice coursework and electives, along with a significant number of free electives. This structure allows students to tailor their education toward specific interests such as accounting, finance, economics, management, computer forensics, data analytics, or software development. It also supports preparation for criminal justice-related careers such as fraud investigator, forensic financial analyst, compliance officer, or white-collar crime analyst. Additionally, the program pairs well with certificates, minors, or second degrees to enhance specialized career pathways.

Program Learning Outcomes:

1. Evaluate the design, implementation, and control of the accounting information systems to support decision-making, ensure data integrity, and enhance organizational efficiency.
2. Analyze and interpret financial statements to assess a company's profitability, liquidity, solvency, earnings quality and overall financial health.
3. Apply crime causation theory to fact patterns, scenarios and evidential material as it relates to potentially fraudulent situations, analyze fraud acts and recommend procedures to reduce the risk of fraud.
4. Describe techniques necessary to conduct effective interviews and interrogations, interpret behavioral and other environmental indicators of deception.
5. Analyze and discuss the impact of the legal and regulatory environment on perpetrators, witnesses, organization and fraud professionals, given particular fact patterns and case examples.

Program Summary

Code	Title	Hours
General Education		34
Financial Core		24
Directed Electives		6
Criminal Justice Core		23
Directed Electives		6
Open Electives ¹		27
Total Hours		120

¹ Open electives are the credit hours required to reach a minimum of 120 total hours and 45 upper division hours. The number listed assumes

all courses are completed at FHSU as listed. This number may vary if students transfer courses, or have individual substitutions allowed.

Students should speak with their advisor if either situation applies to determine if the number will vary, and to ensure they enroll in a minimum of 45 upper division hours.

Students entering within 1 year of high school graduation will take UNIV 101 Freshman Seminar and may apply that hour in the open elective category.

Program Requirements

General Education

All undergraduate degrees require completion of the Kansas Systemwide General Education (<https://catalog.fhsu.edu/general-education/>).

Courses identified with ^{GE} on this page may satisfy a general education requirement in addition to the identified degree requirement. Students who apply a degree requirement to satisfy a general education requirement will typically add an equal number of hours to the university elective category. This flexibility may allow you to complete a minor or certificate within the 120 hour degree. Transfer students are especially encouraged to select these courses in completing General Education requirements to maximize the likelihood of completing the degree with 120 credit hours.

Code	Title	Hours
General Education		34-35

Effective in Fall 2025 the math pathway course (<https://catalog.fhsu.edu/general-education/gateway-courses/>) identified below is required for this degree.

The General Education Math Pathways course identified for this major is **MATH 250 Elements of Statistics**. All students pursuing this degree program will be required to complete this course or the corequisite support course. Students who place into a higher level math course may be able to satisfy this requirement; consult with your Academic Advisor for additional information.

Placement measures for **MATH 250 Elements of Statistics** include:

- Math ACT: 19 or higher OR
- Math SAT: 510 or higher OR
- ALEKS PPL: 30 or higher OR
- Accuplacer QAS: 255 or higher OR
- HS GPA and Course Grade: 3.00 cumulative GPA (unweighted) and C- or higher in Second Semester Algebra 2 or Integrated Math 3 OR
- Institutional Measure

Students who do not meet any of the placement measures listed above will need to register for the corequisite support course: **MATH 245 Elements of Statistics with Review**. Credit for the corequisite support course will satisfy any requirement for the pathway course listed above.

Code	Title	Hours
Financial		
Program (Major) Core		
ACCT 203	Principles of Accounting I	3
ACCT 204	Principles of Accounting II	3
ACCT 310	Fraud Examination	3
ACCT 315	Financial Statement Analysis	3

ACCT 360	Accounting Information Systems	3
Proposed Course/Topic Course - Financial Statement Fraud		3
GBUS 204	Business Law I	3
ECON 201	Principles of Microeconomics	3
or ECON 202	Principles of Macroeconomics	

Directed Electives 6

Select six credit hours from the following:

Any ACCT course - Not used in core

Any ECON Course - Not used in Core

Any FIN course

BCOM 301	Strategic Business Communication
GBUS 403	Commercial Law
INF 304	Management Information Systems
INF 604	Data Analytics I
MGT 301	Management Principles
MGT 475	Business, Society, and Ethics

Total Hours 30

Code Title Hours

Criminal Justice

Program (Major) Core

CRJ 200	Criminology	3
Proposed course/Topic Course - Interview and Interrogation		2
CRJ 302	Digital and Cyber Crime	3
CRJ 305	Corporate Crime and Deviance	3
CRJ 315	Security Administration	3
CRJ 331	Criminal Law	3
CRJ 355	Criminal Investigation	3
CRJ 395	Crime Analysis	3

Directed Electives 6

Select six credit hours from the following:

CRJ 335	Criminal Procedure
CRJ 375	Serial Predators
CRJ 377	Crime and Society
CRJ 665	Corporate Crime
SOC 344	Social Deviance

Total Hours 29

Degree Requirements

Code Title Hours

All bachelor degrees require:

GPA of 2.0 on FHSU courses & 2.0 on all coursework (Higher program requirements prevail over the 2.0 when set)

A minimum of 30 hours earned from FHSU with a grade of D, C, B, or A

Successful completion of an upper division Writing and Information Literacy course (Most majors contain a course designated)

A minimum of 45 hours of recognized upper division credit

A minimum of 120 hours of recognized college credit

Degree Map

Course Title Hours

First Year

Fall

ENG 101	English Composition I (SGE010 - English Discipline Area)	3
MATH 250	Elements of Statistics (SGE030 - Math and Statistics Discipline Area)	3
CRJ 200	Criminology	3
SGE060 - Arts and Humanities Discipline Area		3
SGE070 - Institutionally Designated Area: Personal and Professional Development		3

Hours 15

Spring

ENG 102	English Composition II (SGE010 - English Discipline Area)	3
COMM 100	Fundamentals of Oral Communication (SGE020 - Communication Discipline Area)	3
ECON 201	Principles of Microeconomics (SGE050 - Social and Behavioral Sciences Discipline Area)	3
or ECON 202	Principles of Macroeconomics	

CRJ 225 Awaiting Official Approval 2

SGE040 - Natural and Physical Science Discipline Area 4

Hours 15

Second Year

Fall

CRJ 302	Digital and Cyber Crime	3
ACCT 203	Principles of Accounting I	3
SGE060 - Arts and Humanities Discipline Area		3
SGE050 - Social and Behavioral Sciences Discipline Area		3
SGE070 - Institutionally Designated Area: Critical Thinking		3

Hours 15

Spring

CRJ 305	Corporate Crime and Deviance	3
ACCT 204	Principles of Accounting II	3
GBUS 204	Business Law I	3
Open Electives		3
Open Electives		3

Hours 15

Third Year

Fall

CRJ 355	Criminal Investigation	3
CRJ 331	Criminal Law	3
ACCT 310	Fraud Examination	3
Directed Electives		3
Directed Electives		3

Hours 15

Spring

CRJ 315	Security Administration	3
ACCT 315	Financial Statement Analysis	3
Directed Electives		3
Directed Electives		3
Open Electives		3

Hours 15

Fourth Year

Fall

CRJ 395	Crime Analysis	3
ACCT 360	Accounting Information Systems	3
Open Electives		3
Open Electives		3
Open Electives		3

Hours 15

Spring		
ACCT 410	Course Proposed	3
Directed Electives		3
Open Electives		3
Open Electives		3
Open Electives		3
Hours		15
Total Hours		120

Academic Degree Maps are term-by-term sample course plans that specify milestones, courses, and special requirements that are necessary for facilitating on-time completion. Degree Maps are *examples* and are not prescriptive. Individualized choices such as concentration options, transfer credits, optional minors, advisory programs (certificates), etc. can alter the recommended coursework. Course offerings are subject to change. Students should consult with their academic advisors for additional guidance on course planning.

To determine courses to take in the directed choices (often listed as Program Elective Course) and directed elective course blocks see the overview tab for courses. Open electives indicate the student is free to choose courses from any subject, but students should discuss with their advisor how many of these hours must be upper division. To locate approved courses in General Education areas (Undergraduate Programs) see the general education section (<https://catalog.fhsu.edu/general-education/>) of the catalog.

The undergraduate course maps typically advise the most efficient route for students to complete the general education requirements. Courses that are required in the major may be listed as fulfilling relevant general education requirements. This will result in more open elective course hours in some maps than is listed on the degree overview page.