Resolution for the Proposal for
Advanced Certificate in Forensic Accounting

WHEREAS, the School of Business Graduate Programs proposed to create **an Advanced Certificate in Forensic Accounting**, and

WHEREAS, a proposed program consists of fifteen-credits of graduate-level coursework, and

WHEREAS, a proposed program offers an opportunity for students to gain a knowledge of forensic accounting and auditing, and

WHEREAS, a proposed program offers a valuable credential to students who wish to pursue advanced study in the field, but may not be ready to commit to a Master's program, and

WHEREAS, courses accrued through a proposed program may be utilized towards the 150-credit requirement for a Certified Public Accountant (CPA), if a student decides to pursue it, and

WHEREAS, courses accrued through a proposed program may be utilized towards earning a MS in Forensic Accounting, if a student decides to pursue it, and

WHEREAS, there is a growing labor market demand for this specialized skills of accounting and auditing, and

WHEREAS, there is no other public institution on Long Island that offers an advanced certificate in this field, and

WHEREAS, the proposed program consists of courses within the existing MS in Forensic Accounting program and does not require any additional resources,

THEREFORE, BE IT RESOLVED that the Faculty Senate approve **the Proposal for Advanced Certificate in Forensic Accounting**

Submitted by Curriculum and Academic Planning Committee (CAP), May 24, 2021

The proposal approved by CAP, May 24, 2021

[CAP Membership]
Tejas Bouklas, Svetlana Jovic, Yu Lei, Matthew Lippert, Anissa Wicktor Lynch, Sheyi Oladipo, Dana Sinclair, Kerry Weir, and Ryoko Yamamoto (Chair)

The Proposal approved by the Faculty Senate by unanimous consent on 5/28/2021.

New Program Proposal:
Certificate or Advanced Certificate Program

This form should be used to seek SUNY's approval and New York State Education Department's (SED) registration of a proposed new academic program leading to a certificate or an advanced certificate. Approval and registration are both required before a proposed program can be promoted or advertised, or can enroll students. The campus Chief Executive or Chief Academic Officer should send a signed cover letter and this completed form (unless a different form applies[1]), which should include appended items that may be required for Sections 1 through 5 and 10 of this form, to the SUNY Provost at *program.review@suny.edu*. The completed form and appended items should be sent as a single, continuously paginated document.[2] If Sections 7 and 8 of this form apply, External Evaluation Reports and a single Institutional Response should also be sent, but in a separate electronic document. Guidance on academic program planning is available here.

Table of Contents

NOTE: Please update this Table of Contents automatically after the form has been completed. To do this, put the cursor anywhere over the Table of Contents, right click, and, on the pop-up menus, select "Update Field" and then "Update Page Numbers Only." The last item in the Table of Contents is the List of Appended and/or Accompanying Items, but the actual appended items should continue the pagination.

---

[1]Use a different form if the proposed new program will lead to a graduate degree or any credit-bearing certificate; be a combination of existing registered programs (i.e. for a multi-award or multi-institution program); be a breakout of a registered track or option in an existing registered program; or **lead to certification as a classroom teacher, school or district leader, or pupil personnel services professional** (e.g., school counselor).

[2]This email address limits attachments to 25 MB. If a file with the proposal and appended materials exceeds that limit, it should be emailed in parts.

Section 1. General Information		
a) **Institutional** **Information**	Date of Proposal:	May 1, 2021
	Institution's 6-digit SED Code:	**234000**
	Institution's Name:	SUNY Old Westbury
	Address:	*P. O. Box 210, Old Westbury, NY 11568*
	Dept of Labor/Regent's Region:	*Long Island, NY*
b) **Program** **Locations**	List each campus where the entire program will be offered (with each institutional or branch campus 6-digit SED Code): Old Westbury 23400	
	List the name and address of off-campus locations (i.e., extension sites or extension centers) where courses will offered, **or check here [x] if not applicable**:	
c) **Proposed** **Program** **Information**	Program Title:	Forensic Accounting
	Award(s) (e.g., Certificate.):	Advanced Certificate
	Number of Required Credits:	Minimum [15] If tracks or options, largest minimum [ ]
	Proposed HEGIS Code:	0502.10
	Proposed 6-digit CIP 2010 Code:	52.1601
	If the program will be accredited, list the accrediting agency and expected date of accreditation: N/A	
	If applicable, list the SED professional licensure title(s)[3] to which the program leads: N/A	
d) **Campus** **Contact**	Name and title: Duncan Quarlass, Provost and Senior Vice President for Academic Affairs Telephone: 516-876-3135 E-mail: quarlessd@oldwestbury.edu	
e) **Chief Executive** **or Chief** **Academic** **Officer** **Approval**	**Signature affirms that the proposal has met all applicable campus administrative and shared governance procedures for consultation, and the institution's commitment to support the proposed program.** *E-signatures are acceptable.* Name and title: Signature and date:	
	If the program will be registered jointly[4] with one or more other institutions, provide the following information for each institution:	
	Partner institution's name and 6-digit SED Code: Name, title, and signature of partner institution's CEO (or **append** a signed letter indicating approval of this proposal):	

Section 2. Program Information

2.1. Program Format

Check all SED-defined formats, mode and other program features that apply to the **entire program**.

a) **Format(s):** [ ]Day   [x]Evening   [ ]Weekend   [ ]Evening/Weekend   [ ]Not Full-Time

b) **Modes**: [ ]Standard [ ]Independent Study   [ ]External   [ ]Accelerated   [x]Distance Education
    *NOTE: If the program is designed to enable students to complete 50% or more of the course requirements through distance education, check Distance Education, see Section 10, and **append** a Distance Education Format Proposal*

c) **Other**: [ ] Bilingual [ ] Language Other Than English [ ] Upper Division [ ] Cooperative [ ] 4.5 year [ ] 5 year

2.2. Related Degree Programs

All coursework required for completion of the certificate or advanced certificate program must be applicable to a currently registered degree program at the institution (with the possible exception of post-doctoral certificates in health-related fields). Indicate the registered degree program(s) by title, award and five-digit SED Inventory of Registered Programs (IRP) code to which the credits will apply: Master of Science in Forensic Accounting

2.3. Program Description, Purposes and Planning

a) What is the description of the program as it will appear in the institution's catalog?

The Advanced Certificate in Forensic Accounting is a 15-credit hour program designed for students who are interested in expanding the depth of their accounting knowledge-base but do not want to commit to a graduate degree. It is designed for candidates who already have a Bachelor's degree in accounting, but applicants who have undergraduate degrees in other disciplines and have completed the required foundation courses in accounting may also apply.

The purpose of the program is to introduce students to a breadth of investigative functions necessary to uncover accounting improprieties, including cyber and white collar crimes.

The courses within the certificate program can be used toward partially fulfilling the 150-credit hour requirement for licensure as a Certified Public Accountant (CPA) in New York State for those interested in pursuing such licensure. However, this program is not registered as licensure qualifying and should not be construed as such.

In addition, courses in the certificate program can be used by CPA's to fulfill their continuing professional education (CPE) requirements. SUNY College at Old Westbury is an accredited NYS CPE sponsor (#0002067). CPA's will receive 45 CPE credits in accounting for each course completed.

b) What are the program's educational and, if appropriate, career objectives, and the program's primary student learning outcomes (SLOs)? *NOTE: SLOs are defined by the Middle States Commission on Higher Education in the Characteristics of Excellence in Higher Education (2006) as "clearly articulated written statements, expressed in observable terms, of key learning outcomes: the knowledge, skills and competencies that students are expected to exhibit upon completion of the program."*

The Advanced Certificate in Forensic Accounting is a 15 credit-hour program that may be completed in one academic year (Fall, Spring, Summer) and is designed for students that want to expand their portfolio of skills by pursuing advanced study in forensic accounting, but who may not yet be ready to commit to a full graduate program. It is meant for those that already have an undergraduate degree in accounting, but may also be undertaken by those with an

undergraduate degree in a different discipline upon completion of specified prerequisite prior to beginning the certificate program.

The Advanced Certificate in Forensic Accounting will provide access, opportunity, and training to area residents at a time when there is a growing demand for professionals trained with knowledge and investigative skills necessary to pursue careers in this field.

Amongst other criteria, students entering the program are expected to have an undergraduate degree from an accredited college or university. If the undergraduate degree is not in Accounting, then the following prerequisite courses must be successfully completed in order to be admitted:

- Accounting: (21 cr.) – equivalent to BU3502, BU3511, BU4500, BU4510, BU4570, BU4590, BU5505, BU5525, BU5540 and BU5550.
- Statistics: (3 cr.) – equivalent to MA2000.

Students who have completed an undergraduate Business degree will have completed almost all these prerequisites except for the upper-level accounting courses.

Admission will be based on evidence of a candidate's ability and motivation for graduate-level work and will require an undergraduate GPA of 3.0. There is no GMAT requirement for application or admission to the certificate program. The students' GPA in graduate-level courses must average 3.0 or higher for successful completion of the program. Fifteen (15) credits of graduate-level coursework must be completed in the School of Business by every candidate.

The program's primary student learning outcomes are:

- Students will demonstrate a broad and in-depth knowledge and understanding of accounting principles, theories, & practice. This knowledge should enable students to develop solutions to complex issues utilizing critical thinking skills.
- Students will be prepared to become socially responsible business leaders able to recognize ethical dilemmas and achieve resolutions in a socially and professionally responsible manner.
- Students should demonstrate the ability to operate and lead in
  challenging positions in a competitive global financial reporting environment.
- Students will demonstrate the ability to be effective in multiple modes of communication.
- Students will demonstrate well developed research skills.

b) How does the program relate to the institution's and SUNY's mission and strategic goals and priorities? What is the program's importance to the institution, and its relationship to existing and/or projected programs and its expected impact on them? As applicable, how does the program reflect diversity and/or international perspectives?

The proposed Advanced Certificate in Forensic Accounting is consistent with SUNY College at Old Westbury's mission, the long-term plans of SUNY as stipulated in the Power of SUNY and SUNY High Needs Program for 2014-2015, our Follow-Up Report to Middle States, and Old Westbury's Strategic Plan, 2018 - 2023.

Central to the Power of SUNY strategic plan is SUNY's commitment to serve as a key engine of revitalization for New York State's economy. One of the relevant fields of focus in the SUNY High Needs Program is Business/Finance, specifically, Accountants & Auditors.

Old Westbury's Strategic Plan (Strategic Plan, 2018-2023) recognizes the need to grow enrollment and to expand academic programs. The Advanced Certificate in Forensic Accounting contributes to the College's Strategic Plan's intended growth in quality, enrollment and new initiatives. The advanced certificate upholds the commitment to the development of programs

that move the College forward as "a competitive, comprehensive college offering quality undergraduate and graduate degrees in the arts and sciences and professional areas". By increasing the College's academic appeal, reputation and retention of self-motivated students, it also supports the Plan's targeted enrollment growth to 5,000 students.

The College at Old Westbury continues to provide access and opportunity to those having the ability, motivation, and aspirations to benefit from educational programs that provide a skill set required in a highly competitive globalized economy. The program contains a globally-related student learning outcome, which is reinforced in several of its courses.

The proposed program is consistent with the College's specified goals: *grow enrollment and increase revenue*. Growing enrollment is crucial for the College to achieve economies of scale and lower its unit fixed costs. The Advanced Certificate in Accounting will raise the College's visibility in the region and help continue to build an image of high quality undergraduate and graduate programs. By broadening our academic offerings as we continue to build our image as a resource for a high quality educational experience, we also meet our mission to *provide access* to high quality programs to members of our surrounding community.

The proposed program will meet a dual purpose by enhancing enrollment in both the undergraduate and graduate programs. Students in the region have been attracted to the highly reputed B.S. in Accounting program but are not always ready to commit to pursuing another full program upon completion of their undergraduate degree. Offering advanced coursework beyond what is required for an undergraduate degree will aid students in gaining entry-level positions, while putting them on the path to a graduate degree, and towards the 150-credit requirement for earning a CPA if they choose. It is the responsibility of Old Westbury to give Long Island students a cost-effective quality alternative to the more expensive private institutions.

The Advanced Certificate in Forensic Accounting aligns perfectly with Old Westbury's Mission to cultivate "critical thinking, empathy, creativity" as well as the College's endeavor "to stimulate a passion for learning and a commitment to building a more just and sustainable world." The Vision further calls for the College to become a competitive comprehensive college offering quality undergraduate and graduate degrees in professional areas, which would include forensic accounting, to address the needs of a growing residential and commuter student body.

The College at Old Westbury aspires to be a comprehensive college offering a wide variety of high-quality liberal arts, sciences, and professional programs at the undergraduate level and a select number of targeted programs at the Master's level. The Advanced Certificate in Accounting, together with the existing Master degrees offered by the Schools of Business, Education, and Arts and Sciences, will raise the College's visibility in the region and help continue to build our reputation as an institution that offers high-quality programs.

The School of Business, in order to increase its enrollment and enhance its visibility as the SUNY School of Business on Long Island is working toward AACSB International accreditation, has implemented an assessment-centered approach for all of its academic programs to realize quality assurance, and continues to broaden its student services in areas such as advisement, articulation agreements, internships, placement, tutoring, and career counseling.

> The strategies employed by the School of Business (SOB) in its drive to achieve its goals are: expand the menu of business offerings at the graduate level in targeted disciplines, leverage the disciplinary training of business faculty to ensure quality programs, maintain cost effectiveness in the delivery of all new programs, and build a brand name that conveys quality and professionalism. The Advanced Certificate in Forensic Accounting is an important step toward realizing these goals.

d) How were faculty involved in the program's design?

The Graduate Business Admissions Council (GBAC), consisting of one accounting faculty member, the Chair of the Accounting Department, the Director of Graduate Business Programs, and the Dean, developed the Advanced Certificate in Forensic Accounting program in response to requests from professionals to re-skill in this economic environment. The Advanced Certificate in Forensic Accounting program will enhance students' preparation for specialized careers in accounting without requiring they formally apply to the Master of Science in Forensic Accounting program.

e) How did input, if any, from external partners (e.g., educational institutions and employers) or standards influence the program's design? If the program is designed to meet specialized accreditation or other external standards, such as the educational requirements in Commissioner's Regulations for the Profession, **append** a side-by-side chart to show how the program's components meet those external standards. If SED's Office of the Professions requires a specialized form for the profession to which the proposed program leads, **append** a completed form at the end of this document.

Not Applicable

f) Enter anticipated enrollments for Years 1 through 5 in the table below. How were they determined, and what assumptions were used? What contingencies exist if anticipated enrollments are not achieved?

Year	Anticipated Headcount Enrollment			Estimated FTE
	Full-time	Part-time	Total	
1	0	3	3	1.5
2	0	8	8	4
3	0	12	12	6
4	0	12	12	6
5	0	15	15	7.5

The impact on future campus enrollment, based on the market need and demand factors will be modest in the first five years. The New York State Department of Labor estimates that annual job growth in the field of accounting & auditing will be between 10% and 20% on Long Island and in New York City. Moreover, the workforce demand for such openings is reinforced by the 2014-2015 *SUNY High Needs Program* identifying accountants and auditors as a high need area with annual average openings in New York State projected to reach almost 3,600. Due to its close proximity to New York City, Old Westbury is fortunate to be in a geographic area containing hundreds of accounting and financial institutions with a demand for employees trained in accounting.

The College at Old Westbury, with its high quality School of Business, is perfectly situated – by location (Nassau County), quality faculty, and tuition costs – to provide essential, high quality graduate business education to all students with the ability, the ambition, and the diligence.

There is no other program of this kind on Long Island. The faculty is also considering introducing a course in Forensic Accounting at the undergraduate level to generate more knowledge, and thus, greater interest in the advanced certificate. The proposed Advanced Certificate in forensic accounting would position SUNY Old Westbury to be a leader in this fast-growing field.

As the sole provider of this type of certificate program on Long Island, along with the need and demand for the skills that a program of this nature will provide, the conservative enrollments identified above should be achieved. No new full-time faculty members are being hired to staff the classes in the certificate program and these courses are existing courses in the Master of Science in Forensic Accounting program. Certificate program students will be filling available seats in those classes. So, in the unlikely event that enrollments fall short of those above, the courses will remain in place for the graduate degree programs.

g) Outline all curricular requirements for the proposed program, including prerequisite, core, specialization (track, concentration), capstone, and any other relevant component requirements, but do not list each General Education course.

Course Title	Credits	Course Title	Credits
BU7555 Accounting Information Systems	3		
BU7556 Advanced Auditing and Assurance	3		
BU7560 Fraud Examination	3		
Two (2) Electives (see appendix 2)	6		
Total required credits: 15 credits			

h) Program Impact on SUNY and New York State

h)(1) *Need:* What is the need for the proposed program in terms of the clientele it will serve and the educational and/or economic needs of the area and New York State? How was need determined? Why are similar programs, if any, not meeting the need?

According to the New York State Department of Labor, annual job growth in the field of accounting and auditing is expected to be between 10% and 20% on Long Island and in New York City with a subsequent workforce demand of 1670 annually on Long Island alone. A primary goal of the SUNY mission is to provide access to a quality education for the communities that we serve as a road to financial security, and a region as large and diverse as Long Island needs local public graduate programs to serve its residents, Old Westbury's Advanced Certificate in Forensic Accounting will provide an, affordable, accessible, regional alternative for the talented, moderate-income residents of Long Island and metropolitan New York City. Due to its close proximity to New York City, Old Westbury is fortunate to be in a geographic area containing hundreds of accounting and financial institutions with a demand for employees especially trained in forensic accounting.

Affordable graduate education in business-related fields such as accounting serves the region's population economically, by helping to ease the financial burden the acquisition of such certificates places on talented but less affluent students in this region. An affordable and accessible Advanced Certificate will benefit Long Island residents who earn this certificate and there will also be a benefit for New York State's economy.

There is no other advanced certificate program in forensic accounting on Long Island. The proposed Advanced Certificate in Forensic Accounting would position SUNY Old Westbury to be a leader in this fast-growing field.

h)(2) *Employment:* For programs designed to prepare graduates for immediate employment, use the table below to list potential employers of graduates that have requested establishment of the program and describe their specific employment needs. If letters from employers support the program, they may be **appended** at the end of this form. As appropriate, address how the program will respond to evolving federal policy on the "gainful employment" of graduates of certificate programs whose students are eligible for federal student assistance.

Employer	Need: Projected positions	
	In initial year	In fifth year

Training in this highly specialized area of Forensic Accounting/Auditing will equip students with the skills to pursue economic opportunities in public and private accounting. According to the New York State Department of Labor, Employment Prospects to 2020 Report, the employment prospects for Accountants & Auditors (SOC #13-2111) is very favorable with annual average openings projected to be 3,600.

Based upon the New York State Department of Labor, annual job growth in the field of accounting and auditing is expected to be between 10% and 20% on Long Island and in New York City. Due to its close proximity to New York City, Old Westbury is fortunate to be in a geographic area containing hundreds of accounting and financial institutions with a demand for employees trained in forensic accounting.

h)(3) *Similar Programs:* Use the table below to list similar programs at other institutions, public and independent, in the service area, region and state, as appropriate. Expand the table as needed. ***NOTE:*** *Detailed program-level information for SUNY institutions is available in the [Academic Program Enterprise System](#) (APES) or [Academic Program Dashboards](#). Institutional research and information security officers at your campus should be able to help provide access to these password-protected sites. For non-SUNY programs, program titles and degree information – but no enrollment data – is available from [SED's Inventory of Registered Programs](#).*

Institution	Program Title	Degree	Enrollment
N/A			

h)(4) *Collaboration:* Did this program's design benefit from consultation with other SUNY campuses? If so, what was that consultation and its result?

The Advanced Certificate in Forensic Accounting did not benefit from consultation with other SUNY campuses.

h)(5) *Concerns or Objections:* If concerns and/or objections were raised by other SUNY campuses, how were they resolved?

No concerns and/or objections were raised by other SUNY campuses.

2.4. Admissions

a) What are all admission requirements for students in this program? Please note those that differ from the institution's minimum admissions requirements and explain why they differ.

Initially students will apply to enter the program each fall, but a small number of qualified students (based on completed prerequisites) may be admitted each spring. All applications must include: transcripts of undergraduate and any graduate work with evidence of degree(s) conferred. A minimum undergraduate GPA of 3.0 is required.

The Graduate Business Admissions Committee will make the final decision on admission of all applicants after appropriate files are complete and reviewed. Every student admitted will meet with an advisor (the Assistant Dean) to have transcripts evaluated, develop a plan for completion of the certificate, and select courses for the first semester.

Admission will be based on evidence of a candidate's ability and motivation for graduate-level work. The students' GPA in graduate-level courses for the Advanced Certificate in Forensic Accounting must average 3.0 or higher for successful completion of the program. A minimum of fifteen (15) credit hours in graduate-level work must be completed in the School of Business by every candidate.

b) What is the process for evaluating exceptions to those requirements?

c) How will the institution encourage enrollment in this program by persons from groups historically underrepresented in the institution, discipline or occupation?

We would anticipate the diversity of this new graduate program to be similar to that in our current graduate business programs. The NYC metropolitan area contains a very diverse population that would be attracted to a certificate program offered by a reasonably priced public institution versus more expensive private alternatives.

2.5. Academic and Other Support Services

Summarize the academic advising and support services available to help students succeed in the program. Academic advisement services are provided to all School of Business majors, undergraduate and graduate, by a full-time Assistant Dean and a full-time Secretary and the Director of Graduate Business Programs. All transcripts are evaluated by the Assistant Dean to, among other things, ascertain that prerequisite requirements in terms of content and credit hours are met. Each admitee meets face-to-face with the Assistant Dean before entry into the School of Business and receives a complete

written advisement report which notes all requirements for the certificate. This report is the basis for all future advisement sessions because it specifies all the requirements for the certificate. The progress of students is monitored by the Director of Graduate Business Programs, and by the Graduate Business Academic Standings Committee. Issues that arise regarding any student or program in the School of Business may be handled by one of two department chairs (Accounting and Marketing, Management & Finance), the Assistant Dean, the Director of Graduate Business Programs or the Dean, or all of the above if such is required.

Academic Advising: When a student is accepted to the program they are provided with an advisement sheet detailing the requirements necessary to complete the program. At the end of each semester, after grades are posted, the advisement sheet is updated to reflect completed requirements. Currently, many students have opted to have advising done by telephone and email. Based on their intended time to completion and the frequency of class offerings, a recommended schedule will be noted on their advisement sheet, scanned and emailed to the student.

Academic Support: The College subscribes to Pearson/Smarthinking Online Tutoring service which has 24/7 "drop in" support in basic subjects, "drop in" tutoring with more restricted hours in many other common subjects including Statistics, Economics, and various levels of Accounting; and scheduled support for advanced topics like Government/Nonprofit Accounting and Auditing.   Access to this service is through a "Tutoring Center" organization in our Blackboard LMS.

Course registration, financial aid, bursar: All of these offices utilize online procedures routinely, so students that prefer to perform these routine tasks online can interact fully with them to utilize their services via computer or phone. Alternatively, a student may come to campus for these services.

Library: The library has an extensive web presence, so that all its catalogs and reference databases can be accessed online. Furthermore, most of its research materials are now online as databases, online periodicals, and e-books.

Technology Support: The College's internal Tech Support utilizes an online ticketing system and maintains an online FAQ section. The Help Desk, located on the ground floor of the NAB, can be visited for tech support as well.

Career Services: The Career Services office has created an extensive set of resources online via the College website, and it is currently implementing a dedicated career services management system, Purple Briefcase. In addition, it has contracted for the online interviewing system Interview Stream.

Support for Students with Disabilities: Our Office of Services for Students with Disabilities (OSSD) can receive disability documentation by mail, fax or digitally and speak to students via telephone or e-mail to establish them as a student registered with the OSSD. The most common accommodation needed is for students to have extra time to complete assignments, which the OSSD routinely works with faculty to arrange via email. If there are accommodations requested involving assistive technology for an online course, the Director works directly with the student, professor and IT to provide those on a case by case basis.

2.6. Prior Learning Assessment

If this program will grant credit based on Prior Learning Assessment, describe the methods of evaluating the learning and the maximum number of credits allowed, **or check here [X] if not applicable**.

2.7. Program Assessment and Improvement

Describe how this program's achievement of its objectives will be assessed, in accordance with *SUNY policy*, including the date of the program's initial assessment and the length (in years) of the assessment cycle. Explain plans for assessing achievement of students' learning outcomes during the program and success after completion of the program. **Append** at the end of this form, **a plan or curriculum map** showing the courses in which the program's educational and, if appropriate, career objectives – from Item 2.3(b) of this form – will be taught and assessed. ***NOTE:*** *The University Faculty Senate's Guide for the Evaluation of Undergraduate Programs is a helpful reference.*

The program will undergo periodic internal review, guided by the Director of Graduate Business Programs, in

compliance with the College's Five-Year Program Review process, including the hiring of an external reviewer, conducted by the Curriculum and Academic Planning Committee.

Furthermore, the Director of Graduate Business Programs will ascertain that the proposed program is in compliance with applicable standards of the *Middle States Commission on Higher Education*.

As discussed in section 2.3(b), the program's primary student learning outcomes are:

- Students will demonstrate a broad and in depth knowledge and understanding of taxation principles, theories, and practice. This knowledge should enable students to develop solutions to complex issues utilizing critical thinking skills.
- Students will be prepared to become socially responsible business leaders able to recognize ethical dilemmas and achieve resolutions in a socially and professionally responsible manner.
- Students should demonstrate the ability to operate and lead in challenging positions in a competitive global financial environment.
- Students will demonstrate the ability to be effective in multiple modes of communication.
- Students will demonstrate well developed research skills.

To ensure continuity within the program, there will be an annual meeting of current and scheduled faculty to discuss courses, requirements, and standards every spring. A curriculum map indicating in which courses the student learning outcomes will be taught and assessed is attached as Appendix 1. The School of Business is in the process of seeking AACSB accreditation, therefore it has an established Assurance of Learning Program in which at least some of this certificate's learning outcomes will be assessed each year. After students' graduation from the program, their success will be assessed through alumni surveys.

Section 3. Program Schedule and Curriculum

Complete the **SUNY Program Schedule for Certificate and Advanced Certificate Programs** to show how a typical student may progress through the program.

NOTE: For an undergraduate certificate program, the SUNY Program Schedule for Certificate and Advanced Certificate Programs must show all curricular requirements and the number of terms required to complete them. Certificate programs are not required to conform to SUNY's and SED's policies on credit limits, general education, transfer and liberal arts and sciences.

EXAMPLE FOR ONE TERM: Program Schedule for Certificate Program

Term 2: Fall 20xx			
Course Number & Title	**Cr**	**New**	**Prerequisite(s)**
ACC 101 Principles of Accounting	4		
MAT 111 College Mathematics	3		MAT 110
CMP 101 Introduction to Computers	3		
HUM 110 Speech	3	X	
ENG 113 English 102	3		
Term credit total:	16		

NOTE: For a graduate advanced certificate program, the SUNY Sample Program Schedule for Certificate and Advanced Certificate Programs must include all curriculum requirements. The program is not required to conform with the graduate program expectations from in Regulation 52.2 http://www.highered.nysed.gov/ocue/lrp/rules.htm.

a) If the program has fewer than 24 credit hours, or if the program will be offered through a nontraditional schedule (i.e., not on a semester calendar), what is the schedule and how does it impact financial aid eligibility? *NOTE: Consult with your campus financial aid administrator for information about nontraditional schedules and financial aid eligibility.*

The Advanced Certificate in Forensic Accounting is a 15 credit-hour program that may be completed in one academic year (Fall, Spring, Summer) and is designed for students that want to develop a specialized skillset by pursuing advanced study in forensic accounting, but who may not yet be ready to commit to a full graduate program. It is designed for those that already have an undergraduate degree in accounting, but may also be undertaken by those with an undergraduate degree in a different discipline upon completion of specified prerequisites prior to beginning the certificate program.

In order for a student to be eligible for financial aid, the guidelines state, in part:

At a school that qualifies as a public or private nonprofit institution of higher education, the following types of programs are eligible for FSA purposes: (#1 and 2 are intentionally omitted):

3. a program of at least one academic year in duration that leads to a certificate or other nondegree recognized credential and prepares students for gainful employment in a recognized occupation.

One academic year is typically defined as 24 credits. This certificate has less than 24 credits. Accordingly, this program would not qualify a student for financial aid.

b) For each existing course that is part of the proposed undergraduate certificate or the graduate advanced certificate, **append**, at the end of this form, a catalog description.

See Apendix 2

c) For each new course in the certificate or advanced certificate program, **append a syllabus** at the end of this document.

Not Applicable

d) If the program requires external instruction, such as clinical or field experience, agency placement, an internship, fieldwork, or cooperative education, **append** a completed External Instruction form at the end of this document.

Not Applicable

SUNY Program Schedule for Certificate and Advanced Certificate Programs

Program/Track Title and Award:_____

– Indicate **academic calendar type**: [X] Semester   [ ] Quarter   [ ] Trimester   [ ] Other (describe):
– **Label each term in sequence**, consistent with the institution's academic calendar (e.g., Fall 1, Spring 1, Fall 2)
– Use the table to show **how a typical student may progress through the program**; copy/expand the table as needed. **Complete all columns that apply to a course.**

Term 1: Fall				Term 2: Spring			
Course Number & Title	Credits	New (X)	Co/Prerequisites	Course Number & Title	Credits	New (x)	Co/Prerequisites
BU 7555 Accounting Information Systems	3			BU 7556 Advanced Auditing and Assurance Services	3		
BU 7560 Fraud Examination	3			Elective #1 (see appendix 2 for options)	3		
Term credit totals:	6			Term credit totals:	6		
Term 3:				Term 4:			
Course Number & Title	Credits	New (X)	Co/Prerequisites	Course Number & Title	Credits	New (X)	Co/Prerequisites
Elective #2 (see appendix 2 for options)	3						
Term credit totals:	3			Term credit totals:			

Program Totals (in credits):	Total Credits: 15

a) Complete the **SUNY Faculty Table** on the next page to describe current faculty and to-be-hired (TBH) faculty.

b) **Append** at the end of this document position descriptions or announcements for each to-be-hired faculty member.

Not Applicable

NOTE: CVs for all faculty should be available upon request. Faculty CVs should include rank and employment status, educational and employment background, professional affiliations and activities, important awards and recognition, publications (noting refereed journal articles), and brief descriptions of research and other externally funded projects. New York State's requirements for faculty qualifications are in http://www.highered.nysed.gov/ocue/lrp/rules.htm.

c) What is the institution's definition of "full-time" faculty?

Service, scholarship, and teaching of three (3) courses per semester.

SUNY Faculty Table

Provide information on current and prospective faculty members (identifying those at off-campus locations) who will be expected to teach any course in the graduate program. Expand the table as needed. Use a separate Faculty Table for each institution if the program is a multi-institution program.

(a) **Faculty Member Name and Title/Rank (Include and identify Program Director with an asterisk)**	(b) **% of Time Dedicated to This Program**	(c) **Program Courses Which May Be Taught (Number and Title)**	(d) **Highest and Other Applicable Earned Degrees (include College or University)**	(e) **Discipline(s) of Highest and Other Applicable Earned Degrees**	(f) **Additional Qualifications: List related certifications, licenses and professional experience in field**
PART 1. Full-Time Faculty					
Prof. Jeffrey D'Amico, Assoc. Professor	17%.	BU7576 Special Topics: Tax Fraud; BU 7565 Interviewing, Fraud & the Law	LLM (Villanova University)	Taxation BS in Accounting;	Member of Nassau and Suffolk County Bar Associations; Managing member of a law practice involving various income and other tax issues.
Dr. David Glodstein, Assoc. Professor	100%	BU7560 Fraud Examination; BU7561Case Studies; BU7564 Special Topics: Fraud Exam; BU7566 Criminology White-collar Crime; BU7568 Document Examination	DBA (Northcentral University)	Business/ Forensic Accounting	CPA, CFE, CFI Forensic accounting, internal control & risk assessment, and litigation consultant. Services provided to Fortune 500 Insurance Companies, attorneys and accountants
Dr. Roger Meyer, Associate Professor	17%	BU 7556 Advanced Auditing	DBA (Nova Southeastern University)	Accounting and Marketing	CPA, CIA, CRMA
Joel Lanz, Adjunct Assistant Professor	75%	BU7560 Fraud Examination; BU7555 Accounting Info Systems; BU7556 Advanced Auditing; BU7567 Computer Forensics;	MBA (Pace University)	Information Systems	CPA, CGMA, CITP, CFF, CFE, CISA, CISM, CISSP Niche CPA practice focusing on technology governance, risk management, IT audit, cyber and information security and computer facilitated fraud. Chairs the American Institute of Certified Public Accountants (AICPA) Certified Information Management and Technology Assurance Executive Committee (IMTAEC).

(a)	(b)	(c)	(d)	(e)	(f)
Faculty Member Name and Title/Rank (Include and identify Program Director with an asterisk)	**% of Time Dedicated to This Program**	**Program Courses Which May Be Taught (Number and Title)**	**Highest and Other Applicable Earned Degrees (include College or University)**	**Discipline(s) of Highest and Other Applicable Earned Degrees**	**Additional Qualifications: List related certifications, licenses and professional experience in field**
Part 2. Part-Time Faculty					
	N/A				
Part 3. Faculty To-Be-Hired (List as TBH1, TBH2, etc., and provide title/rank and expected hiring date)					
	N/A				

Section 5. Financial Resources and Instructional Facilities

a) What is the resource plan for ensuring the success of the proposed program over time? Summarize the instructional facilities and equipment committed to ensure the success of the program. Please explain new and/or reallocated resources over the first five years for operations, including faculty and other personnel, the library, equipment, laboratories, and supplies. Also include resources for capital projects and other expenses.

Since all the courses in the Advanced Certificate in Forensic Accounting are already offered in the Master of Science in Forensic Accounting programs there are no additional resources required.

b) Complete the five-year SUNY Program Expenses Table, below, consistent with the resource plan summary. Enter the anticipated <u>academic years</u> in the top row of this table. List all resources that will be engaged specifically as a result of the proposed program (e.g., a new faculty position or additional library resources). If they represent a continuing cost, new resources for a given year should be included in the subsequent year(s), with adjustments for inflation or negotiated compensation. Include explanatory notes as needed.

SUNY Program Expenses Table
(OPTION: You can paste an Excel version of this schedule AFTER this sentence, and delete the table below.)

Program Expense Categories	Expenses (in dollars)					
	Before Start	Academic Year 1:	Academic Year 2:	Academic Year 3:	Academic Year 4:	Academic Year 5:
(a) Personnel (including faculty and all others)						
(b) Library						
(c) Equipment						
(d) Laboratories						
(e) Supplies						
(f) Capital Expenses						
(g) Other (Specify):						
(h) Sum of Rows Above						

Section 6. Library Resources
NOTE: This section does not apply to certificate or advanced certificate programs.

Section 7. External Evaluation
NOTE: This section does not apply to certificate or advanced certificate programs.

Section 8. Institutional Response to External Evaluator Reports
NOTE: This section does not apply to certificate or advanced certificate programs.

Section 9. SUNY Undergraduate Transfer

NOTE: This section does not apply to certificate or advanced certificate programs.

a) Does the program's design enable students to complete 50% or more of the course requirements through distance education? [X] No   [ ] Yes. If yes, **append** a completed *SUNY Distance Education Format Proposal* at the end of this proposal to apply for the program to be registered for the distance education format.

b) Does the program's design enable students to complete 100% of the course requirements through distance education? [X] No   [ ] Yes

---

Section MPA-1. Need for Master Plan Amendment and/or Degree Authorization

NOTE: This section does not apply to certificate or advanced certificate programs.

List of Appended Items

 Appended Items: Materials required in selected items in Sections 1 through 5 and Section 10 of this form should be appended after this page, with continued pagination. In the first column of the chart below, please number the appended items, and append them in number order.

Number	Appended Items	Reference Items
N/A	For multi-institution programs, a letter of approval from partner institution(s)	Section 1, Item (e)
N/A	For programs leading to professional licensure, a side-by-side chart showing how the program's components meet the requirements of specialized accreditation, Commissioner's Regulations for the Profession, or other external standards	Section 2.3, Item (e)
N/A	For programs leading to licensure in selected professions for which the SED Office of the Professions (OP) requires a specialized form, if required by OP	Section 2.3, Item (e)
N/A	OPTIONAL: For programs leading directly to employment, letters of support from employers, if available	Section 2, Item 2.3 (h)(2)
1	For all programs, a plan or curriculum map showing the courses in which the program's educational and (if appropriate) career objectives will be taught and assessed	Section 2, Item 7
2	For all programs, a catalog description for each existing course that is part of the proposed program	Section 3, Item (b)
N/A	For all programs, syllabi for all new courses in the proposed program	Section 3, Item (c)
N/A	For programs requiring external instruction, *External Instruction Form* and documentation required on that form	Section 3, Item (d)
N/A	For programs that will depend on new faculty, position descriptions or announcements for faculty to-be-hired	Section 4, Item (b)
N/A	For programs designed to enable students to complete at least 50% of the course requirements at a distance, a *Distance Education Format Proposal*	Section 10

Legend P: Practiced/Reinforced A: Assessed Course Name and Number	School of Business Values and Learning Goals				
	Excellence Professionalism	**Socially Responsible Citizenship**	**Multiculturalism Professionalism**	**Excellence Professionalism**	**Excellence Professionalism**
	Goal 1	**Goal 2**	**Goal 3**	**Goal 4**	**Goal 5**
	Students will demonstrate a broad and more in depth understanding of laws, regulations and practice applicable to forensic accounting. This knowledge should enable students to develop solutions to complex fraud and forensic accounting issues utilizing critical thinking skills.	Students will be prepared to become socially responsible business leaders able to recognize ethical dilemmas and achieve resolutions in a socially and professionally responsible manner	Students should demonstrate the ability to operate and lead in challenging positions in a competitive global financial environment	Students will be able to demonstrate an ability to be effective communicators.	Students will demonstrate well developed research skills
BU7555 Accounting Information Systems					
BU7556 Advanced Auditing & Assurance Services	**P**	**P.A**	P	P	P
BU7560 Fraud Examination					
BU7562 Business Valuation for Forensic Accountants					
BU7563 Fraudulent Financial Reporting	**P**	**P**	**P,A**	**P**	**P**
BU7567 Computer Forensics					
BU7565 Forensic Interviewing, Fraud and the Law					
BU7566 Criminology/White-Collar Crime					
BU7561 Case Studies in Fraud Examination BU7564 Special Topics in Fraud Examination BU7568 Forensic Document Examination BU7576 Special Topics: Tax Fraud					

Appendix 2 – Catalog Course Descriptions

Forensic Accounting Advanced Certificate Required Courses

BU 7555 Accounting Information Systems
 3 cr.
The course provides an overview of the interaction of accounting professionals with computer-based information systems (CBIS) and the use of information technology (IT). Developments such as the Internet, e-commerce, databases, and artificial intelligence have transformed the way business organizations conduct their activities. The course stresses the necessity for accountants to participate in the design of information systems, to be able to measure and evaluate the performance of information systems, and to assess the quality of information processing.
Prerequisites: BU6520 (Financial Accounting Theory) or equivalent.

BU 7556 Advanced Auditing & Assurance Services
 3 cr.
Building on the foundation created in an introductory course, this course enhances the understanding of fundamental concepts of auditing and provides in-depth exposure to the auditor's legal liability and professional responsibilities and to specific topics within the auditing process (e.g., analytical review procedures, internal control issues, fraud detection, statistical and non-statistical sampling methods, and the use of computers in auditing). It also provides exposure to the emerging value-added assurance services decision makers are increasingly demanding in the information age. Topics are covered using text material, real world case studies, current articles, a research project, and interactive assurance service
projects utilizing Internet links.
Prerequisites: BU6550 (Auditing for Public Accounting) or equivalent

BU 7560 Fraud Examination
 3 cr.
Topics include various aspects of fraud prevention and detection, including elements of fraud, costs of fraud, use of controls to prevent fraud, and methods of fraud detection. In addition, the course will cover the major methods employees use to commit occupational fraud. Practical exercises involving investigative research, interviewing techniques and indirect methods of proof used in resolving financial crimes will be included to facilitate the understanding of the topics discussed. Guest speakers with expertise in fraud examination/forensic accounting will share their knowledge and experiences with the class.
Prerequisites: None

Forensic Accounting Advanced Certificate Electives (select 2)

BU 7561 Case Studies in Fraud Examination
 3 cr.
This is an integrative course which makes use of comprehensive cases and round robin discussions of current issues. Guest speakers may present, or students may report on various projects that they have been conducting either independently or in groups. Topics include: forms of white-collar crime, assets misappropriation, corruption and other fraud schemes.
Prerequisites: BU7560 or equivalent

BU 7562 Business Valuation for Forensic Accountants
 3 cr.

This course explores the basics of business valuation; how businesses are valued, how to evaluate the credentials of self-styled valuation "experts", and the quality of the report they produce. Organization of case information into effective written reports. Students will learn the three methods of valuation, their strengths and weaknesses, and when to apply each. The course explores how professionals use valuation principles. Most importantly, students will engage in interactive exercises to learn how to procure valuation reports which are more likely to survive audit by the IRS. Guest speakers may present, or students may report on various projects that they have been conducting either independently or in groups.
Prerequisites: BU7560 or equivalent

BU 7563 Fraudulent Financial Reporting
 3 cr.

Financial statement fraud involves intentional misstatements or omissions of financial statement amounts or disclosures to deceive users of the statements. Students will learn how and why financial statement fraud is committed, how such conduct can be deterred, and how allegations of fraud should be investigated and resolved. Students will understand and detect the creative accounting methods employed by management along with related fraud prevention strategies. In addition to covering the material in the textbook, class sessions will be interactive, with students working through cases, developing investigative strategies, and seeking to prove how the fraud was committed. Guest speakers who are experts in this area will discuss actual events. Projects will be conducted independently and in groups.
Prerequisites: BU7560 or equivalent

BU 7564 Special Topics in Fraud Examination
 3 cr.

This course will include, but not be limited to, specific fraud contexts, such as bankruptcy fraud, money laundering, tax fraud, consumer fraud, or industry specific frauds, such as healthcare fraud, securities fraud, insurance fraud, mortgage fraud. The theme of this course and topic(s) covered could vary each semester offered. Guest speakers who are experts in this area will discuss actual events. Projects will be conducted independently and in groups.
Prerequisites: BU7560 or equivalent

BU 7565 Forensic Interviewing, Fraud and the Law
 3 cr.

Instruction and skill development in interviewing, and note-taking in the criminal justice context. Development of skills to conduct investigations by interviewing witnesses, victims, and suspects properly. This course is designed to further the student's knowledge of the contemporary legal environment faced by forensic accountants. Topics covered include the Federal Rules of Evidence (including the Daubert rule), the Federal Rules of Civil and Criminal Procedure, the Foreign Corrupt Practices Act, the Federal False Claims Act, the grand jury, expert witness testimony, laws that preserve the rights of suspects and witnesses, including those pertaining to searches and seizures, arrest, the privilege against self-incrimination, and laws related to money laundering and terrorist financing (e.g., USA Patriot Act), wire fraud, mail fraud, and other fraud-related offenses. The course also provides an overview of offshore entities such as trusts and shell corporations. Other important topics the course examines are asset tracing and asset forfeiture alternative dispute resolution.
Prerequisites: None

BU 7566 Criminology/White-Collar Crime
 3 cr.
Psychological and sociological motivations of fraud perpetrators will be examined in depth. Crimes committed by "respectable people" in positions of responsibility in private or public sector will be studied, looking at similarities and differences in behaviors. Critical readings of Sutherland, Cressey, and others are contrasted with more recent perspectives on illegal developments and corporate violations. Wall Street executives, corporate and government officials and high tech computer wizards give a new focus to white collar crime. Discusses the nature of these crimes, how regulatory bodies and legal systems treat these criminals and how they seek to avoid detection and prosecution. The impact of this type of crime on individuals, organizations and society will be discussed.
Prerequisites: None

BU 7567 Computer Forensics
 3 cr.
The purpose of this course is to explain and promote the use of computer forensic technology and methodologies used in both proactive and reactive forensic accounting engagements. Forensic technology and detailed computer examinations have become more commonplace in today's forensic investigative environment, and the use of computer forensic analysis, discovery, and forensic data analysis is often a necessary component of any forensic accounting engagement. While most accounting professionals are not trained technologists, due to the ever changing investigative landscape, it is becoming increasingly important that accountants have an adequate base-level understanding of the current state of computer forensic and data analytical technology tools.

Prerequisites: BU7560 and BU7555, or equivalents

BU 7568 Forensic Document Examination
 3 cr.
Fundamental procedures for handling, collecting, and analyzing questioned or fraudulent documents are presented. Topics include ethical conduct, terminology, investigative principles, case law and legal precedents, expert witness testimony, current research, notable cases, and ASTM standards. Guest speakers who are experts in this area will discuss actual events. Projects will be conducted independently and in groups.
Prerequisites: BU7560 and BU7565, or equivalents

BU 7576 Special Topics: Tax Fraud
 3 cr.
An introductory course examining relevant IRC sections, Treasury Regulations and tax cases that pertain to Accounting Fraud and Tax Evasion. Students will be required to keep abreast of recent court decisions, regulations, and legislation, as well as proposed legislation and temporary regulations. Research, written assignments, and group homework projects will be assigned each semester from the prevailing accounting and tax fraud cases for review, discussion and analysis.
Prerequisites: BU7560 and Tax Accounting for Individuals, or equivalents