

Central Ohio Technical College

Newark • Coshocton • Knox • Pataskala

Degrees that *Work*

The mission of Central Ohio Technical College is to meet the technical education and training needs of students and employers in the area.

Forensic Science Technology Forensic Accounting Option

Program Summary

Central Ohio Technical College offers an Associate Degree in Forensic Science. The mission of the COTC Forensic Science Department is to serve the unique academic, physical, social and emotional needs of students who desire a quality and informative education in the field of forensics. The Forensic Accounting Option is for those individuals interested in combining accounting, business, auditing and investigative skills to analyze and interpret business and financial evidence, which can lead to participation in trials as expert witnesses. The life of a forensic accountant is far removed from the "bean counter" accounting stereotype and combines many aspects of the police detective, Federal Special Agent and Crime Scene Investigator into one career mixed with elements of intrigue, mystery and excitement.

Working on anything from bankruptcy and divorce cases to major fraud and capital crime cases, forensic accountants have the sometimes unlikely combination of an exquisite eye for detail, a solid background in both accounting basics and legal concepts, and a love of the excitement that comes with law as well as order.

In response to recent corporate accounting scandals, U.S. legislation has increased accounting and regulatory requirements for accountants and business executives. The Forensic Accounting Option at Central Ohio Technical College gives you the tools you need to become a skilled specialist in forensic accounting and the related fields, teaching you how to reduce the incidence of white collar crimes. Plus, the major allows you to articulate with Franklin University where you can obtain a bachelor's degree

and develop a foundation for professional certifications, including the CFE (Certified Fraud Examiner) and the CPA (Certified Public Accountant), paving your way to success in this growing profession.

Learning Outcomes

At the completion of the plan of study the student will be able to:

- Demonstrate application of the law of search and seizure and evidentiary rules;
- Employ scientific crime detection techniques for collecting and categorizing crime scene data;
- Document evidence and results of the crime appropriately;
- Demonstrate the ability to conduct interviews and interrogations, develop investigative plans, follow up investigative leads, and document their findings;
- Demonstrate skill in the area of laboratory instrumentation and analysis;
- Demonstrate and document practical application of interpersonal relationship skills;
- Demonstrate problem-solving skills and the ability to work both independently and in groups that will correlate to the challenges within their field of study;
- Identify and analyze fraud and forensic accounting issues;
- Detect white collar fraud using principles and practices derived from the behavioral sciences;
- Collect, analyze and report forensic accounting evidence for legal use; and
- Interpret and communicate fraud and forensic accounting findings to various audiences.

Career Opportunities

Forensic accountants can expect to begin their career making between \$30,000 and \$60,000 with a baccalaureate degree and often work their way up to salaries well into the six figures, often between \$125,000 and \$150,000. In addition to strong accounting skills and legal knowledge, forensic accountants must have remarkable curiosity, attention to detail, persistence, and the ability to think creatively and communicate effectively. Analytical and research skills are also crucial. Job openings are available anywhere investigative accounting is needed. This ranges from private corporations or firms that help specific companies deal with suspected (or known) fraud and embezzlement to government organizations like police departments, the FBI or the CIA. Forensic accountants also frequently work for public accounting firms, banks, the IRS, insurance companies and law firms. Forensic accountants must have a bachelors degree and are generally expected to have CPA certification. It is also beneficial to become a CFE (Certified Fraud Examiner) or a CrFA (Certified Forensic Accountant). (Sources: *Journal of Forensic Accounting*, *Monster.com*, *ForensicAccounting.com*, *US Department of labor*).

Career options include:

- Independent Forensic Auditor
- Internal Fraud Examiner
- Accounting Forensic Consultant
- Corporate Accounting Officer
- Governmental Fraud Assessor

Another alternative that graduates may want to consider is further education leading to law school. A bachelor's degree in forensic

science would be a good pre-law undergraduate degree for those who wish to become a prosecutor or defense attorney.

An associate degree is a good career stepping stone. Students should be advised that completion of a bachelor's degree may involve significantly more math, chemistry and other science coursework not offered at the two-year level. COTC recommends discussing opportunities for education and career advancement with the appropriate four-year institution and about applicability of COTC courses to the degrees they award. A partial listing of colleges offering upper division and graduate degrees in related areas can be found at www.crime-scene-investigator.net/csi-training.html.

The forensic accounting graduate may choose to pursue a career in traditional law enforcement, crime scene investigation, general investigations, as a federal special agent or Crime Scene Technician. Job opportunities are projected to have an above average growth rate by the US Department of Labor; however, the majority of those jobs are located outside the state of Ohio.

A COTC Forensic Science graduate may also find employment as a police officer. Typically, that would require the completion of a Police Academy. Age or health restrictions may be a factor. Graduates of the COTC Forensic Science Program who are otherwise qualified may be offered early admission to the COTC Police Academy. See the COTC Basic Police Academy Fact sheet for more information.

Admission Requirements

In addition to the general admission requirements for all COTC students, the following specific requirements have been established for Forensic Science applicants:

- COTC placement tests or proof of waiver eligibility.
- Official high school transcript with date of graduation or GED. If not a high school graduate or GED holder, applicants should consult with the program director regarding potential limitations for employment.

Sample Curriculum

Course Title

First Quarter

Principles of Accounting - Financial	5.00
Human Biology	5.00
Composition I	4.00
Forensic Photography I	4.00
<i>Total Credit Hours:</i>	18.00

Second Quarter

Financial Accounting	5.00
Composition II	4.00
Forensic Photography II	4.00
College Algebra	5.00
<i>Total Credit Hours:</i>	18.00

Third Quarter

General Psychology	5.00
Principles of Computing	1.00
Non-Technical Elective - Chemistry	6.00
Non-Technical Elective - Communications	3.00
<i>Total Credit Hours:</i>	15.00

Fourth Quarter

Principles of Forensics	3.00
Forensic Firearms	3.00
Forensic Investigations	4.00
General Physics	5.00
<i>Total Credit Hours:</i>	15.00

Fifth Quarter

Legal and Evidentiary Aspects of Forensics	4.00
Forensic Criminalistics	4.00
Introduction to Laboratory Instrumentation	3.00
Instrumentation Analysis	1.00
Introduction to Fire Origin and Cause	3.00
<i>Total Credit Hours:</i>	15.00

Sixth Quarter

Abnormal Psychology	3.00
Cultural Diversity	3.00
Forensic Criminalistics II	4.00
Non-Technical Elective - Accounting Software	3.00
<i>Total Credit Hours:</i>	13.00

Seventh Quarter

Advanced Crime Scenes	4.00
Forensic Science Seminar	2.00
Survey of Fraud in Society, Questioned Documents and Computer First Responder	3.00
Fraud Examination	3.00
<i>Total Credit Hours:</i>	12.00

Program Total Credit Hours: 106.00

Credit Hours

How do I Start?

If you are a new student, you may apply online at www.cotc.edu. You may also contact the **Gateway - Office of Admissions** for more information:

E-mail: cotcadmissions@cotc.edu

Newark Campus 740.366.9494
800.963.9275 Ext. 494

Coshocton Campus 740.622.1408

Knox Campus 740.392.2526

Pataskala Campus 740.964.7090

Returning COTC students should contact the **Gateway- Office of Academic Advising** at 740.366.9422 or 800.963.9275 Ext. 422.

For specific questions regarding Forensic Accounting Option, contact:

- Gateway - Office of Academic Advising at cotcadvising@cotc.edu
- Rick M Vade Bon Couer, Program Director, at rvadebon@cotc.edu

Accreditation/ Membership

Central Ohio Technical College is accredited by The Higher Learning Commission and is a member of the North Central Association. Phone: 312.263.0456
www.ncahigherlearningcommission.org

COTC is also a member of the American Association for Higher Education, the American Association of Community Colleges, the American Council on Education, the American Technical Education Association, Inc., the Ohio Association of Two-Year Colleges and the Ohio College Association.



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