



**What is the Justification for Dual Listing these particular two course?**

*Please address the pedagogical reasoning for why these classes can be combined. This should be more than just the content is the same.*

To provide MBA, EMBA, and Masters of Finance and Accounting more advanced topics and courses for accounting.

The content for both the graduate and undergraduate level can be easily adapted for each level. To provide accounting majors with additional options for accounting controller electives, relevant with current accounting specializations. Forensic accounting and internal auditors are increasing in market demand.

**How will the course be structured?**

*Briefly explain, how are you specifically maintaining the quality of education for each classification (level) of student in the class?*

**Lower Level Class**

Currently, students perform case studies to simulate a forensic and fraud examination in addition to chapter readings and examinations.

**Upper Level Class**

Currently, students perform case studies to simulate a forensic and fraud examination in addition to chapter readings and examinations.

One of the differentiating activities is the Master's students will prepare both the short and long form the Final Fraud Examination used as evidence for expert testimony. The graduate students will analyze a forensic case. The student will also role play their expert witness testimony as if in trial or arbitration.

SLO #	Outcome	How the outcome is assessed
1	Interpret auditing concepts that are applied in practice and conduct fraud examinations.	