



TOPIC: University of Baltimore: Master of Science in Forensic Science – Forensic Accounting (MSFS-FA)

COMMITTEE: Education Policy and Student Life

DATE OF COMMITTEE MEETING: June 5, 2013

SUMMARY: The proposed program is a unique collaboration with the Nanjing Audit University (NAU) in China to offer a Master’s in Forensic Science – Forensic Accounting. An interdisciplinary program drawing from expertise in the University of Baltimore College of Public Affairs and the School of Criminal Justice, and the Nanjing Audit University, the program will provide the requisite knowledge to investigate the expanding areas of criminal activity including accounting fraud, embezzlement, corruption, bribery, money laundering, and other related illegal activities involving finances.

Part of the proposed program will be offered in China and part at UB. Although the initial intent is to offer the program to a cohort of students from NAU, the curriculum will be suitable for UB students with the appropriate bachelor’s degree and work related experience.

The China cohort of students will be recruited by NAU and, if eligible, admitted by UB. The program is intended for mid-level and senior personnel in the financial system in China. Currently, NAU has identified over 2,000 potential students with interest in applying for this program. If approved, the degree program would enroll 25 students in each of the first two cohorts increasing to 30 students thereafter.

ALTERNATIVE(S): The Regents may not approve the program or may request further information.

FISCAL IMPACT: No additional funding is necessary. The program will be supported through tuition.

CHANCELLOR’S RECOMMENDATION: That the Committee on Education Policy and Student Life recommend that the Board of Regents approve the proposal from the University of Baltimore to offer the Master’s in Forensic Science – Forensic Accounting.

COMMITTEE RECOMMENDATION: Approval

DATE: June 5, 2013

BOARD ACTION:

DATE:

SUBMITTED BY: Joann Boughman 301-445-1992

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UNIVERSITY SYSTEM OF MARYLAND INSTITUTION PROPOSAL FOR

- New Instructional Program
- Substantial Expansion/Major Modification
- Cooperative Degree Program
- Within Existing Resources, or
- Requiring New Resources

University of Baltimore
 Institution Submitting Proposal

M.S. Program in Forensic Science –Forensic Accounting
 Title of Proposed Program

**M.S. in Forensic Science – Forensic
 Accounting**

FALL 2013

Award to be Offered

Projected Implementation Date

050603

430117

Proposed HEGIS Code

Proposed CIP Code

School of Criminal Justice
 College of Public Affairs

Debra L. Stanley, Ph.D.
 Charles Tumosa, Ph.D.

Department in which program will be located

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Signature of President or Designee

5/15/13

Date

Mission

The mission of the University of Baltimore assures that the “university’s emphasis on career-oriented education attracts students with clear professional objectives and provides them with a broad foundation of knowledge to meet the rapidly changing conditions of today’s work environment as well as with the latest skills and techniques for productive careers in the public and private sectors.” Additionally, the University of Baltimore endeavors to “advance the intellectual, professional, and economic life of the metropolitan areas, the state of Maryland, the mid-Atlantic region, and beyond.” The mission of the University of Baltimore is comprised of four elements: (1) making excellence available to students motivated by professional advancement and civic awareness; (2) establishing a foundation for lifelong learning, personal development and social responsibility; (3) combining theory and practice to create meaningful, real-world solutions to 21st-century urban challenges; (4) and being an integral partner in the culture, commerce and future of Baltimore and the region. Within this broader context, the College of Public Affairs and the Merrick School of Business seeks to prepare problem-solvers who will analyze policy and lead public, private, non-profit, health-care, and third sector organizations of the future.

The proposed inter-disciplinary Master of Science in Forensic Science - Forensic Accounting (MSFS-FA) degree program will build on and support each of the institutional goals set forth by the University of Baltimore, the College of Public Affairs and the Merrick School of Business, while also contributing to the university’s projected enrollment growth goals. The MSFS-FA program will develop students’ knowledge and skills as experts in the recognition of financial fraud, and other related financial crimes, thereby preparing them to investigate the expanding area of criminal activity relating to work place finances. These financial crimes include, but are not limited to, criminal activity involving accounting fraud, embezzlement, corruption, bribery, money laundering, and other related illegal activities involving finances.

The University of Baltimore, College of Public Affairs, and Merrick School of Business excel in the preparation and the delivery of education that has practical application (“Knowledge that works”). The goal has largely been to prepare students for opportunities at the local, regional and national levels. The School of Criminal Justice and Merrick School of Business are uniquely situated to provide education to students who seek careers in forensic accounting investigations, and the new degree program is a 21st century reflection of the university’s mission to impart knowledge that works and to provide students an opportunity to be agents of positive change.

Collaborative Partner – Nanjing Audit University

The Nanjing Audit University is an accounting-focused university located in the important city of Nanjing, China. NAU is jointly sponsored by the Jiangsu Provincial Government, the National Audit Office of China, and the People’s Bank of China. More than 10,000 students study in NAU’s Schools of International Auditing, Accounting, Finance, Business, Administration, Information Science, Law and Politics, Foreign Languages, Applied Math, Physical Education, Vocational Technology and Continuing Education. Graduates from NAU are primarily employed in government positions. In 2004, NAU began to offer graduate level programs, and developed a training center for

all senior personnel in financial systems, a training center for auditing staff and financial staff throughout China, and a foreign-language training center to train national auditors in English proficiency.

Characteristics and Uniqueness of the Proposed Program

The Nanjing Audit University (NAU) approached UB to collaboratively design and offer a MSFS in Forensic Accounting. The MSFS-FA program will be a UB degree program, and all students completing the degree requirements will receive a diploma from UB. The program will be a collaborative effort with the School of Criminal Justice, Merrick School of Business, and the Nanjing Audit University. Part of the program will be offered in China and part at UB. Although the initial intent of the program is to offer a Chinese Cohort program, the curriculum will be suitable for UB students with the appropriate bachelor's degree and work related experience. Based on the potential success of the degree program, UB will consider offering the MSFS-FA on campus.

Students/Constituencies to be Served

The MSFS-FA program is designed to serve non-traditional students recruited by NAU and admitted by UB. The program is intended for mid-level and senior personnel in the financial system in China. The majority of individuals working in the financial industry in China do not have a graduate degree. Currently, NAU has identified over 2,000 potential students interested in applying for this graduate degree program. Students interested in applying to the program will be required to successfully complete an English proficiency exam prior to receiving full admission into the program. All Chinese graduates of the program will be returning to their place of employment in China. The successful completion of the degree program will lead to promotions and higher level positions within the financial system.

Adequacy of Curriculum Design and Delivery to Related Learning Outcomes

Although the program is a collaborative effort by NAU and UB, the curriculum and learning objectives will be designed and managed by UB faculty.

Program Description: The MSFS in Forensic Accounting program will be a collaborative effort by NAU and UB's School of Criminal Justice (SCJ) and Merrick School of Business (MSB) faculty. It will be a ten-course, 30- credit, 18-month cohort program. The first two courses will be offered in China, and final eight courses at UB. The program will provide students with a broad based practical understanding of forensic investigative theory, knowledge, and skills in the specialized area of forensic accounting. The core of the program exposes students to financial crimes, fraud examinations, forensic investigation techniques and skills, computer and digital information crimes, evidence collection, prevention and security management strategies, and legal interventions and resolutions. All coursework will be taught in English.

Program Delivery: The program will be delivered by UB and NAU faculty. Some courses will be jointly delivered/co-taught; others will be taught by only NAU, MSB, or SCJ faculty. All NAU faculty teaching in the program will be approved by both NAU

and UB faculty. All course syllabi and instructional materials will be approved by UB faculty. UB faculty members will generally teach on overload.

Eight of the ten courses currently exist in UB's curriculum, four in the Merrick School of Business and four in the School of Criminal Justice. Two new forensic science courses will be developed and added to the curriculum for the purposes of the MSFS-FA program. The MSFS-FA program, with its applied pedagogy, features interactive learning not replicable in a virtual environment.

Educational Objectives: The MSFS-FA degree program is designed to offer an opportunity for students with a background in finance, auditing, accounting, business, administration, information science, and law who are interested in forensic investigations relating to fraud, embezzlement, money laundering, and other related financial crimes to develop advanced knowledge and skills that will allow them to compete for promotions and careers in government and private-sector corporations in the area of forensic accounting and investigations.

Admissions Standards: Acceptance into the MSFS-FA program is competitive. Applicants are expected to hold a bachelor's degree in a relevant field of study, with a minimum cumulative grade point average of 3.0, from an accredited college or university. Students wishing to transfer from other graduate programs are expected to have maintained at least a B average in their prior coursework. NAU will identify pre-qualified students based completion of a bachelor's degree in an appropriate area of discipline and English proficiency. Students applying to the program will be required to successfully complete an English proficiency exam prior to receiving full admission by UB into the program. To successfully complete the program and receive a Master's degree, students will need to maintain a 3.0 GPA in all required courses. Students will come to the U.S. with a F-1 scholar visa for one year.

Applicants should submit transcripts from all universities attended (both English and Chinese versions of each transcript will be required), a personal statement, and at least two letters of recommendation, in addition to a completed application for graduate study.

Program Requirements: The program requires the successful completion of 10 core courses. Four courses are business courses in forensic accounting courses; each of these courses currently exist in the Merrick Business School curriculum (Forensic Accounting Certificate Program). Four courses currently exist in the UB Forensic Science curriculum, and two new forensic courses will be developed for the program. These courses include the study of financial crimes, forensic investigative techniques, incident management, data protection, legal aspects of management, infrastructure protection, the globalization of crime, fraud investigations, and evidence collection and preservation. (*More detailed course descriptions are attached.*) Separate course sections (designated as "China Cohort") will be offered for the China cohort students.

CORE COURSES: 30 credits

No.	Subject	Credit	UB Courses
1	Forensic Accounting Principles (China)	3	ACCT 601
2	Investigative Accounting & Fraud Examination (China)	3	ACCT 603
3	Litigation Support (China)	3	ACCT 604
4	Forensic Accounting in a Digital Environment	3	ACCT 605
5	Legal Issues and Financial Crimes	3	FSCS 600 (new)
6	Money Laundering	3	FSCS 602 (new)
7	Identifying Organizational Liabilities and Crime	3	FSCS 610
8	Information Retrieval	3	FSCS 615
9	Forensic Investigative Techniques I	3	FSCS 620
10	Analysis and Investigation Training - Capstone class	3	FSCS 750
	Total number of credits	30	

Thesis/ Non-Thesis Option: The final integrative component of the degree program is a core required Capstone Course. No thesis is required.

Adequacy of Provisions for Evaluation of Program

Student Learning Outcomes: With the completion of the MSFS-FA program, the student should be able to:

- Detect fraud and prevent fraudulent financial behaviors
- Develop specialized knowledge within their discipline to remediate financial crimes
- Investigate and understand litigation aspects of financial crimes
- Employ data mining techniques to explore and identify potential accounting problems in various types of financial systems and processes
- Protect and commercial or governmental programs with regard to financial crimes
- Design solutions for commercial or governmental programs with regard to criminal attacks
- Initiate and develop effective counter-crime management programs

Course Evaluations and Assessment Plan: Procedures for conducting program and individual course evaluations will be outlined in a program assessment plan to be developed for the MSFS-FA program prior to the implementation of the program. The plan will identify overall program learning objectives and measurable course level objectives for each of the required courses for the program. The plan will also outline a process for setting student learning goals and objectives. Annual assessments will be conducted, and the outcomes will be used to identify the strengths and weaknesses of the program to guide faculty in making improvements to the program and student learning outcomes. In addition to the internal program and course review process, an external program review will be conducted every seven years.

Student course evaluations, course syllabi, course materials, exams, assignment criteria, and classroom peer observation will be used to evaluate faculty. Student success in their employment will be a measure used to determine success of the program.

Consistency with the State's minority student achievement goals and in the State Plan for Postsecondary Education

The MSFS-FA program is committed to minority student achievement and overall success. The Chinese Cohort program is in conformance with the University's long-standing commitment to the recruitment of a diverse student body. UB has proactively sought to identify multiple recruitment channels and communication strategies to ensure that there is outreach to a diverse population. UB also has a number of programs in place that will help the program's diverse student body persist until graduation. The University continuously assesses the success of these programs.

Quantifiable & Reliable Evidence and Documentation of Market Supply & Demand in the Region and State

The Chinese Government and banking industry are facing a massive growth of financial fraud and other white collar crimes. Both the government and private industries are significantly affected by the growing financial fraud/white collar crime problems that are costing the financial industry millions of dollars a year in losses (P. Humphrey, University of Nottingham, China Policy Institute). The number of law enforcement investigations has increased exponentially in the past ten years, particularly in the area of transnational transactions. It is rare for staff working in the financial industry to be trained in fraud investigations; few have the skills and knowledge to recognize fraudulent activity, identify and preserve evidence, and investigate criminal activities associated with fraudulent and illegal behaviors associated with finances. Senior government staff and private industry employees are in need of a graduate degree that will provide them with the investigative and legal skills to recognize criminal behavior, identify, gather and preserve evidence, and prepare for the prosecution of fraud cases. The Chinese government has an immediate demand for a new MSFS in Forensic Accounting. The NAU does not have the expertise to offer a forensic degree program; therefore, NAU specifically identified UB's School of Criminal Justice as a viable partner to develop a collaborative MSFS – FA degree program.

The new program is intended for mid-level and senior personnel in the financial system in China. The majority of individuals working in the financial industry in China do not have a graduate degree. For example, NAU only recently in 2004 began to offer graduate degree programs. Currently, there are over 2,000 potential students interested in applying for the new MSFS-FA degree program. The 30 credit program is designed to serve non-traditional qualified students recruited by NAU. Students applying to the program will be required to successfully complete an English proficiency exam prior to receiving full-admission into the program. All students will return to China and remain with their original place of employment. The successful completion of the degree program will lead to promotions and higher level positions within the financial system.

Reasonableness of Program Duplication

UB's proposed program is a uniquely defined area within the forensic science discipline because of its emphasis on fraud and other related financial crimes, particularly that which occurs within the workplace. In the State of Maryland, there are two Forensic Accounting programs that currently exist, both are at UB. The first is a Forensic Accounting Certificate Program in the Merrick School of Business, and those same courses offered in the certificate program are included as a specialization track in the Master of Science in Forensic Science-High Technology Crime program in the School of Criminal Justice. Education in the area of forensic accounting is a new concept in China's higher educational system; according to NAU, at this time, no forensic accounting graduate degree programs exist in China, however, there are several Bachelor degree programs. "Forensic accounting in Asia has only recently taken on the role of a mature service line and provided accountants with a formalized career path and challenged accounting firms" (Winton, 2009).

Resources and Finance

Adequacy of Program Faculty

A combination of full-time faculty from the University of Baltimore and selected adjuncts from the commercial and government arenas with appropriate expertise and field experience will teach the courses.

UB's School of Criminal Justice forensic faculty are some of the finest professionals in the discipline, who have acquired decades of practical experience in the investigation and prosecution of crime. A complement of theoretical and practical expertise, forensic faculty work in metropolitan, state and national agencies, corporate and private industry, research with professionals from other countries and consult nationally and internationally. Many of the adjunct faculty are currently employed in law enforcement agencies, state's attorney's offices, forensic laboratories, and corporate and private industry in the areas of fraud and other related financial crime, with most serving in line and supervisory capacities.

School of Criminal Justice faculty includes:

Charles Tumosa, Ph.D.

Professor Tumosa has close to a half century of experience as a Forensic Investigator. Charles Tumosa received his Ph.D. in Chemistry from Virginia Polytechnic Institute and State University in 1972. Dr. Tumosa retired from the Philadelphia Police Department's Criminalistics Laboratory in 1989 and the Smithsonian Institution in 2006. Dr. Tumosa has authored over 100 publications in forensic science, conservation science, chemistry, and numismatics. Currently, Dr. Tumosa is a clinical professor and the Forensic Laboratory Director at the University of Baltimore. He teaches the Forensic Investigations, Forensic Evidence, Incident Response, Trace Analysis, and various electives courses in the area of fraud including Forensics and Art, and Introduction to Questioned Documents. Dr. Tumosa has taught at the University of Baltimore since 2007.

Ed Koch, M.S.C.J.

Edgar Koch received a Bachelor's of Science in Chemistry from Towson University and his Master's of Science in Criminal Justice from the University of Baltimore in 1988. He was the first forensic chemist in Anne Arundel County (AACo), where he established the Police Department's Crime Laboratory. Mr. Koch retired from AACo as Deputy Chief of Police in 1995. He subsequently became the Director of the Baltimore Police Department's Crime Laboratory, where he served for approximately twelve years. Currently, he is a lecturer in the Criminal Justice and Forensic Studies programs at the University of Baltimore. In addition to criminal justice courses, Mr. Koch teaches Forensic Science, Evidence Collection, Crime Scene Investigation, Forensic Investigations, Incident Response, and Microscopy. He has taught at the University of Baltimore for ten years.

Berry Grant, M.B.A.

Berry Grant received both his BA in Jurisprudence and MBA from the University of Baltimore. He developed the first Criminal Intelligence and Computer Crimes Unit for the Baltimore City Police Department in 1993. He trained the Computer Forensic Examiners and managed the unit until his retirement. Upon retirement from the Police Department, he went to serve as the Senior Fraud Investigator with the Municipal Employees Credit Union and a Background Investigator with Omniplex International Investigations. Mr. Grant served as the Chairperson of the Fraud Investigations Council for the Maryland-Washington, D.C. Credit Union League. Mr. Grant teaches a variety of police and forensic courses as well as the Cyberintelligence specialization courses.

Tamera Fine, J.D.

Tamera Fine is an assistant U.S. Attorney in the Criminal Division, Maryland District, U.S. Department of Justice. She is an expert in the prosecution of fraud cases.

David Mabrey, J.D.

David Mabrey received his law degree from the University of Baltimore in 1990. He was admitted to Maryland Bar the same year. Currently, he is an Assistant State's Attorney for the District Court of Maryland for Baltimore City. In this capacity, Mr. Mabrey advises law enforcement on evidentiary issues, filing charges, and litigation procedures. He also trains new state's attorneys in case preparation, trial strategies and evidence review. Mr. Mabrey also served as an Assistant State's Attorney for the Circuit Court of Maryland for Baltimore City. In this position Mr. Mabrey tried homicide cases, fraud and identity theft crimes, developing legal strategies, consulting with medical examiners and conducting witness interviews. Mr. Mabrey has also served as a Faculty Advisor for Maryland State's Attorneys Association Trial Advocacy Program. He has taught at the University of Baltimore for approximately twelve years. In addition to law and criminal justice courses, Mr. Mabrey teaches Fourth Amendment Application and Interpretation and the Specialty Warrants, Wiretaps and Historical Conspiracies, Legal Issues in High Tech Crimes, and Organizational Liabilities and Crime for the Forensic program.

John Yeager, CFCE, EnCE

John Yeager received his M.P.A. degree from the University of Baltimore in 1999. He was a Major with the University of Baltimore Police Department for five years. He then

served as a Computer Forensic Examiner for the DCFL, he went on to serve as Senior Advanced Forensic Examiner for General Dynamics Advanced Information Systems, and his current position as Computer Forensic Examiner is the Air Force, OSI Defense Cyber Crime Center.

Merrick School of Business faculty includes:

Edward Kemery, Ph.D.

Edward Kemery is a professor of management and has a vast interest in HRM. He recently added a master's degree in the area of forensic studies to his educational resume. He serves as the Program Director of the Forensic Accounting Certificate in the Merrick School of Business.

School of Law faculty:

Jose Anderson, J.D.

Jose Anderson began teaching at the University of Baltimore in 1989 as part of the Legal Analysis Research and Writing program. Later, he played a key role in the development of the University of Baltimore Appellate Practice Clinic. From 2000 to 2008 he served as the founding director of the Stephen L. Snyder Center for Litigation Skills. Prior to joining the faculty he engaged in the private practice of law in Baltimore and served for nine years in the Maryland Public Defender's Office where he was an assistant public defender and supervising attorney in the Appellate Division.

Off-Campus Delivery of Program

The program will be offered at both the University of Baltimore and Nanjing Audit University campuses. As noted above, there are no existing programs offering this degree program. The workforce demand for an increase in the number of hires in the area of forensic accounting investigators surpasses the current capacity of qualified workers.

All courses will be taught in a classroom with a strong emphasis on interactive learning. A mix of both full and part-time on-site faculty from the School of Criminal Justice, the Merrick School of Business, and NAU will deliver the program.

A NAU advisor will work with students and support UB faculty teaching in China. The NAU advisor will arrange for all classroom space, faculty housing, transportation, and other in-country arrangements necessary for accommodating faculty in China. NAU will also assist with student visas and documents required for faculty traveling to China.

Adequacy of Library Resources

The materials students need is largely available through open source databases, governmental archives, or online through organizations like the Department of Justice, Police Research Foundation, Westlaw, or a variety of professional organizations and businesses. Peer reviewed material in journals is easily accessible through Langsdale Library's existing library subscriptions.

Adequacy of physical facilities, infrastructure and instructional equipment

Traditional classroom space is needed for the courses in this program.

Adequacy of Financial Resources

The NAU will recruit at least 25 students for the first two cohorts and at least 30 students for each year thereafter. Dependent on the success of the program, additional cohorts per year may be added to the program. The Chinese government has agreed to a flat rate per student. Each student is responsible for paying this fee in two installments prior to the start of the program. Students are responsible for purchasing textbooks and for all travel and living expenses to the US. Data in Table 1 reflects the expected revenues generated by the Chinese Cohort Program.

Data in Table 2 shows anticipated expenditures for the new program. The expenditure table includes UB faculty overload salaries for each course in the first year, expenses associated with running the program, and to operate the new OIE. NAU will be responsible for paying their faculty salaries, travel and living expenses in the U.S.

Staff support will be provided through a new office for International Education (OIE) in the College of Public Affairs. In the first two years, the OIE will contract with two Chinese affiliates (US residents) as the manager of the programs and Academic Advisor on a part-time basis. In the third year, they will both be hired in a full-time capacity to manage this and other China cohort programs to be developed by the College of Public Affairs. Student advising will be undertaken through the OIC. A CPA faculty member will be appointed as Director of the OIE. For the program's credibility, UB will appoint a professor to represent UB's academic interests in China.

M.S. in Forensic Science - Forensic Accounting

TABLE 1: RESOURCES¹

Resources Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Reallocated Funds	\$0	\$0	\$0	\$0	\$0
2. Tuition/Fee Revenue	\$425,000	\$425,000	\$510,000	\$510,000	\$510,000
a. #F.T. Students	25	25	30	30	30
b. Annual Tuition/Fee Rate *	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
c. Annual Full Time Revenue (a x b)	\$425,000	\$425,000	\$510,000	\$510,000	\$510,000
d. # Part Time Students	0	0	0	0	0
e. Credit Hour Rate	\$0	\$0	\$0	\$0	\$0
f. Annual Credit Hours	0	0	0	0	0
g. Total Part Time Revenue (d x e x f)	\$0	\$0	\$0	\$0	\$0
3. Grants, Contracts, & Other External Sources					
4. Other Sources					
TOTAL (Add 1 - 4)	\$425,000	\$425,000	\$510,000	\$510,000	\$510,000

*Flat rate per student in U.S.

TABLE 2: EXPENDITURES

Expenditure Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Total Faculty Expenses (b+c below)	\$71,680	\$71,680	\$71,680	\$71,680	\$71,680
a. #FTE ²					
b. Total Salary ³	\$56,000	\$56,000	\$56,000	\$56,000	\$56,000
c. Total Benefits ⁴	\$15,680	\$15,680	\$15,680	\$15,680	\$15,680
2. Total Administrative Staff Expenses (b + c below)	\$75,980	\$75,980	\$75,980	\$75,980	\$75,980
a. #FTE	0.4	0.4	0.4	0.4	0.4
b. Total Salary	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000
c. Total Benefits	\$17,980	\$17,980	\$17,980	\$17,980	\$17,980
3. Total Support Staff Expenses (b + c below)	\$26,820	\$26,820	\$26,820	\$26,820	\$26,820
a. #FTE	0.3	0.3	0.3	0.3	0.3
b. Total Salary (1 FTE=\$40,000 ave.)	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
c. Total Benefits	\$8,820	\$8,820	\$8,820	\$8,820	\$8,820
4. Equipment	20000	20000	20000	20000	20000
5. Library					
6. New or Renovated Space					
7. Other Expenses	130000	130000	130000	130000	130000
TOTAL (Add 1-7)	\$324,480	\$324,480	\$324,480	\$324,480	\$324,480

¹ Revenue data is based on the assumption that the program will admit 25 students in the first year and second year and 30 students in the following years.

Course Descriptions:

ACCT 601 Forensic Accounting Principles (3)

Provides an overview of the field of forensic accounting, focusing on the roles, responsibilities and requirements of a forensic accountant in both litigation and fraud engagements. Examines basic litigation and fraud examination theory, identifies financial fraud schemes, explores the legal framework for damages and fraud and damage assessments and methodologies, and reviews earnings management and financial reporting fraud. Other topics include computer forensics and corporate governance and ethics. Actual litigation and fraud cases are used to highlight the evolving roles of forensic accounting. *prerequisite: ACCT 504 or equivalent*

ACCT 603 Investigative Accounting and Fraud Examination (3)

Topics include the in-depth review of sophisticated fraud schemes, how fraudulent conduct can be deterred, how allegations of fraud should be investigated and resolved, the recovery of assets, methods of writing effective reports and complying with SAS 82 and other fraud standards. Fraud and investigation topics cover acts of skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, improper accounting of inventory and other assets, corruption, bribery, conflicts of interest, security fraud, insurance fraud, anti-terrorist financing and money laundering. *prerequisite: ACCT 504 or equivalent*

ACCT 604 Litigation Support (3)

Addresses the relationship between the forensic accounting professional and the litigation process in which he or she may play a role. Specifically, this course covers the litigation process, the legal framework for damages and fraud, damage assessment methodologies, issues related to the presentation of evidence through expert testimony, practices used in supporting divorce cases and basic rules of evidence as they apply to forensic accountants. *prerequisite: ACCT 504 or equivalent*

ACCT 605 Forensic Accounting in a Digital Environment (3)

This course introduces the student to and provides hands-on experience utilizing computer-based analytical tools for forensic accounting investigations. The course will emphasize detecting and investigating digital data, and using computer forensic analytics for (a) data collection, (b) data preparation, (c) data analysis, (d) case management and (e) reporting. With hands-on experience using these software tools with detailed transactional data, the course will emphasize how to construct computer databases for the collection and preparation of data; analysis of these databases using data mining software and tools for reporting and presentation of results. The course will use a case study approach to provide the students with hands-on experience in the use of these computer tools. *Prerequisite: ACCT 501 or equivalent*

FSCS 600 Legal Issues in Financial Crimes (3)

Examines the general regulations, general laws, and ethics and business policies associated with financial crimes. Areas of major focus include legal issues facing

management and administration, traditional search and seizure as well as privacy issues, manager and supervisor responsibilities, criminal issues and definitions, chain of custody and ethical considerations. This problem-oriented course focuses on applying the holdings of cases and analyses of statutes to different criminal fact patterns.

FSCS 602 Money Laundering (3)

An essential element of financial crimes is the ability to move assets in ways that resist detection. Explores frequently used techniques, reviews national and international laws and practices to prevent money laundering, and describes best practices to minimize the ability to use money laundering as part of financial crimes.

FSCS 610 Identifying Organizational Liabilities and Crime (3)

Defines problems, logic and theory, research protocols, personal and organizational risks, criminal and civil liabilities, physical security issues, due diligence matters, environmental concerns and sexual harassment issues. Covers responsibilities of the organization and of the individual. *prerequisite: FSCS 601*

FSCS 615 Information Retrieval: Paper and Electronic (3)

Explores gathering of information and data, evidence collection, storage and security of records, personnel records and related issues, privacy issues, security of customer information, duties and obligations of the information technology field. Also focuses on legal access to these records. *prerequisite: FSCS 601*

FSCS 620 Forensic Investigative Techniques I (3)

Focuses on traditional investigative techniques (interviews and interrogations), simple data collection, physical evidence, fraud detection, data acquisition and computer techniques, reverse engineering and industrial espionage. Also examines administrative process, the role of human resources and accounting, organizational processes and structures, and chain of command/management. *prerequisite: FSCS 601*

FSCS 750 Capstone Project (3)

Capstone course requires students to integrate and apply knowledge, theories, principles, skills and practical applications learned in Master of Science in Forensic Science - Forensic Accounting core courses to actual high technology case scenarios. *prerequisites: successful completion of all core courses in the M.S. in Forensic Science - Forensic Accounting program and permission of program director*

**MEMORANDUM OF UNDERSTANDING
BETWEEN
UNIVERSITY OF BALTIMORE
AND
NANJING AUDIT UNIVERSITY, CHINA**

According to the “Educational Law of PRC”, “Contemporary Act of Cooperative Education with Foreign Countries”, as well as other related Chinese statutes, Nanjing Audit University (NAU) and the University of Baltimore (UB) agree to the following terms:

I. Content

- Recruitment Target: Current and previous years’ graduates from Nanjing Audit University
- Length of Program: 18 months
- Degree: Master’s in Forensic Science – Accounting

II. Exchange Model

- Graduates from NAU who have finished four (4) years of undergraduate study
- Students will take two (2) UB courses taught by UB faculty during six months study in China.
- Students will come to the US with F-1 scholar for one year.
- Students will finish the remaining 8 courses at UB during a one-year stay in the U.S. with four courses taught by NAU faculty appointed by UB with all NAU faculty travel and living expenses covered by NAU. Besides classroom lectures, both UB and NAU will provide students with opportunities to attend forums and conferences. Each course requires 45 classroom teaching hours.
- NAU will ensure a minimum of 25 students per cohort.

III. Applicant Qualifications and Verification

- Must possess a Bachelor’s Degree and/or a higher degree with a minimum 3.0 GPA
 - Current academic year graduate: Provide official documentation of study certificate issued by NAU if the graduate is qualified for graduation.
 - Previous academic year graduate: Diploma and study certificate
- Pass English proficiency test as required by the University of Baltimore

IV. Application Requirement and Process

Applicants must submit copies of the following documents and fees:

- Application form
- Transcript in both English and Chinese
- Notarized both English and Chinese version of diploma/certificate of graduation
- Two recommendation letters
- Personal statement
- Application fee \$60 (Academic Year 2013-14)

V. Financial

NAU

- NAU will collect 40,000 RMB as NAU side of tuition. The fund will be submitted to Finance Division of NAU.
- NAU will decide the management and dorm fees incurred at NAU which are not included in the tuition.
- No refund will be granted after two weeks following the start of the first class.
- Students are responsible for purchasing their own text books and other required course material.

UB

- UB will receive \$17,000 flat rate per student for the program.
- Payment to UB will be wired or paid by credit card directly from each student to UB's financial office.
- Students are responsible for purchasing their own text books and other required course material.
- Students are responsible for all other expenses while in the U.S.

VI. Academic Related Issues

- If students cannot attend classes due to an emergency, a request must be submitted to UB. If the absence is approved as "excused", the student may retain his/her current status, receive an "incomplete" score for the missed class, and attend the following class session without paying additional tuition.
- Course List is attached. Courses are subject to change in accordance with the UB curriculum process.
- Students must complete all the required courses and maintain a GPA of 3.0 or above.
- If a student cannot complete the required courses or maintain a GPA of 3.0 or above, no diploma or any other certificate will be issued and there will be no tuition refund.
- Upon completion of requirements, students will be awarded a Master of Forensic Science – Forensic Accounting.

VII. Responsibilities

NAU has the following responsibilities:

- a) Recruit program applicants at NAU;
- b) Teach four courses in the U.S. under appointment and supervision by UB faculty;
- c) Issue letters of invitation for UB faculty to teach in China;
- d) Provide all the facilities and equipment required for the teaching in China;
- e) Recommend qualified teachers who specialize in the field or related field to teach the courses provided by NAU for UB approval;
- f) Send class syllabus to UB one month before class starts;
- g) Submit student scores to UB within 15 days of each of four courses taught by NAU faculty;

- h) Greet UB faculty upon arriving Nanjing;
- i) Work with UB on advertising and share the costs incurred;
- j) Make sure that the students have access to the library, computers, and other resources;
- k) Apply for all the licenses and documents required by the program;
- l) Jointly organize opening and graduation ceremony in Nanjing;
- m) Help students to find dormitories, rental to be paid by students;
- n) Work with Chinese government to conduct program evaluation;
- o) Assist students in practical training in China;
- p) Provide each class with 45 academic teaching hours in the classroom;
- q) Provide a dedicated class room with fast Internet access;

UB has following responsibilities:

- a) UB faculty will teach six courses;
- b) Confirm professors selected by NAU to teach the courses for the program;
- c) Responsible for teaching-related expenses of UB faculty;
- d) Set the admission standard, review applications, and make admission decisions;
- e) Issue diplomas;
- f) Work with NAU on advertising design and share the costs;
- g) Work alongside NAU to address student enrollment issues;
- h) Organize opening and graduation ceremonies with NAU in Nanjing;
- i) Assist students when they are in the US;
- j) Maintain program Web site: www.nau.umd.edu;
- k) Maintain all program documentations;
- l) Provide each class with 45 teaching hours in the classroom;
- m) Support the application process for visa for students to come to US;
- n) Responsible for all expenses in travel to China: airline tickets, hotel and meals;

VIII. Signatures

Nanjing Audit University, China

Name:

Position:

Signature:

Date:

University of Baltimore, USA

Name:

Position:

Signature:

Date: