

Program Approval

I. General Information

A. Institution Fort Hays State University

B. Program Identification

Degree Level: Undergraduate – Bachelor's
Program Title: Financial Forensics and Fraud Investigation
Degree to be Offered: Bachelor of Science in Financial Forensics and Fraud Investigation
Responsible Department or Unit: W.R. and Yvonne Robbins College of Business and Entrepreneurship,
Department of Economics, Finance, and Accounting
CIP Code: 43.0405 Financial Forensics and Fraud Investigation
Modality: Face-to-face and online
Proposed Implementation Date: August 1, 2026

Total Number of Semester Credit Hours for the Degree: 120 Credit Hours

II. Clinical Sites: Does this program require the use of Clinical Sites? No

III. Justification

The Accounting and Criminal Justice Programs at Fort Hays State University (FHSU) propose to develop an interdisciplinary **Bachelor of Science in Financial Forensics and Fraud Investigation**. This innovative program is designed to prepare program graduates successfully to complete the Certified Fraud Examiner (CFE) examination administered by the Association of Certified Fraud Examiners (ACFE) and to meet the increasing demand for professionals equipped to investigate and prevent financial crimes.

Launching a degree in Financial Forensics and Fraud Investigation offers a strategic and timely opportunity to expand FHSU's academic portfolio in alignment with the evolving needs of the financial, legal, and regulatory sectors. It will provide students with specialized, market-relevant skills that are increasingly sought by employers in both the public and the private sectors.

The demand for financial fraud professionals continues to rise, driven by increased regulatory oversight, the growing complexity of financial systems, and heightened awareness of fraud risks. According to ACFE (n.d.), the need for skilled fraud investigators has grown significantly as organizations strive to strengthen internal controls and protect against financial misconduct. Professionals in financial forensics play a critical role in identifying, investigating, and preventing crimes such as embezzlement, tax evasion, and corporate fraud. These roles often require collaboration with law enforcement, attorneys, regulatory agencies, and internal compliance departments (Ohio University College of Business, 2024). The interdisciplinary nature of the field necessitates expertise in accounting, investigative methods, legal frameworks, and ethical practices. The proposed degree reflects the content of the CFE exam, which will ensure that graduates are well-prepared in core content areas including financial transactions and fraud schemes, law, investigation, and fraud prevention and deterrence (ACFE, n.d.).

Students will complete a curriculum that integrates coursework from accounting, economics, and criminal justice. Courses will include fraud examination, financial statement analysis, digital forensics, criminal law, security administration, criminal investigation, ethics, and related cross-disciplinary courses. This combination of theoretical knowledge and applied skills will provide graduates with a competitive edge in a dynamic and fast-paced field.

FHSU has a well-established tradition of delivering accessible, high-quality academic programs that respond to workforce needs. The proposed degree builds on the university's strength in both the Department of Economics,

Finance, and Accounting (within the Robbins College of Business and Entrepreneurship, or RCOBE) and the Criminal Justice Program (within the College of Arts, Humanities, and Social Sciences, or CAHSS). Leveraging existing faculty expertise, facilities, and instructional resources makes the program both feasible and sustainable. Moreover, the program aligns with FHSU's mission by 1) preparing students for professional careers through applied learning; 2) addressing state and national workforce shortages in fraud prevention and financial forensics; and 3) contributing to economic development in Kansas and beyond through a highly skilled talent pipeline (U.S. Bureau of Labor Statistics, n.d.).

Establishing a Bachelor of Science in Financial Forensics and Fraud Investigation program at FHSU is a forward-thinking investment in student success and workforce readiness. The proposed program will equip graduates with the knowledge, skills, and credentials necessary to pursue meaningful careers in accounting firms, government agencies, law enforcement, corporate compliance, and nonprofit organizations. This program reinforces FHSU's commitment to innovation, interdisciplinary collaboration, and educational excellence, and positions the university as a leader in meeting modern-day workforce demands.

IV. Program Demand

A. Survey of Student Interest

Number of surveys administered: 2023 (1,390 to RCOBE and 633 to CAHSS)

Number of completed surveys returned: 179

Percentage of students interested in program:..... 63%

The survey was distributed to the Spring 2025 RCOBE listserv, as the Fall 2025 list was not yet available and the Summer 2025 list was limited to currently enrolled students. As a result, the survey did not reach incoming freshmen or students who declared a major after early 2025. It did, however, include Spring 2025 graduates, which is reflected in the comments.

To gauge broader interest, the survey was also sent to students majoring in Communication Studies, Criminal Justice, Law, Leadership, Philosophy, Political Science, and Sociology, all of which are programs in the College of Arts, Humanities, and Social Sciences.

Question 1: Personal Interest in the Degree

- Very interested – 29 (20%)
 - Moderately interested – 63 (43%)
 - Neutral – 21 (14%)
 - Slightly interested – 15 (10%)
 - Not at all interested – 19 (13%)
- Average:** 2.54 (on a 1–5 scale), **SD:** 1.27

Students provided thoughtful explanations for their interest levels.

Question 2: Perceived Popularity Among Students

- Very popular – 19 (14%)
 - Moderately popular – 68 (52%)
 - Neutral – 31 (23%)
 - Somewhat popular – 12 (9%)
 - Unpopular – 3 (2%)
- Average:** 2.34, **SD:** 0.91

Despite the less-than-ideal timing and list limitations, the results are promising:

- **63%** of respondents expressed at least moderate interest in the degree
- **66%** believe it will be at least moderately popular

Additionally, three students reached out via email to inquire about program availability, level (graduate vs. undergraduate), and potential minor or certificate options.

Respondents included more than ten pages of comments, with just a few highlighted here:

- I am interested in this degree because it combines subjects that I find intellectually stimulating with practical applications that are highly relevant in today's job market. I believe it will not only enhance my academic foundation but also equip me with the skills and knowledge necessary to pursue a successful and meaningful career in this field. It's a specialty many are interested in, but few schools have programs for.
- I was torn between doing a criminal justice degree and a business degree and if this would have been an option I would have chosen it.
- A degree in Financial Forensics and Fraud Investigation is moderately popular among students because it appeals to a specific group interested in accounting, law, and criminal justice. With increasing concerns about white-collar crime, cybersecurity breaches, and corporate fraud, the demand for professionals in this field is growing. However, compared to broader degrees like Accounting, Finance, or Business Administration, it has a more specialized focus, which may not attract the general student population. Those drawn to investigative work, data analysis, and ethical enforcement will find it especially appealing.
- I believe that this degree program would be distinct from the current Criminal Justice focus areas offered here at FHSU, which would naturally attract students. Additionally, I think people interested in federal agency work would find this beneficial. I know many who want to join the FBI or other federal agencies but don't feel that a CJ degree alone will fully prepare them or help them secure the job offered here at FHSU, which would attract students in and of itself.

Overall, the survey results provide strong support for the proposed program.

B. Market Analysis

A recent report from Hanover Research (2025) identified the top ten fastest-growing occupations that require at least a bachelor's degree. Of those ten, five are directly or indirectly related to fraud and financial forensics, including (numbered according to the top ten order; all projections are based on nationwide data):

2. Data scientist: a professional who solves problems to improve business decisions and outcomes, earning a median wage of \$108,020, and showing a growth rate of 36.0%;
3. Information security analyst: a professional who protects an organization's data and systems from unauthorized access, earning a median wage of \$120,360, and showing a growth rate of 32.7%;
7. Operations research analyst: a professional who solves complex business problems and helps businesses to make better decisions and operate more effectively, earning a median wage of \$83,640, and showing a growth rate of 23.0%;
8. Actuary: a professional who analyzes and manages financial risks, earning a median wage of \$120,000, with a growth rate of 21.9%; and
9. Financial examiner: a professional who examines financial records and operations of financial institutions to identify fraud and potential risks, earning a median wage of \$84,300, with a growth rate of 20.9%. The Bureau of Labor Statistics projects 21% job growth for financial examiners through 2033, with an average annual salary of \$90,400 (U.S. Bureau of Labor Statistics, n.d.).

A report from the Institute of International Finance and Deloitte (2023) estimates the amount of money laundered each year to range from 2% to 5% of global GDP, equating to nearly \$1.87 trillion Euros annually. The PwC Global Economic Crime and Fraud Survey (2024) reports that 51% of surveyed organizations said they have experienced fraud in the past two years; this is the highest reported percentage in PwC's 20 years of research on the topic. In addition, Kroll's 2023 Fraud and Financial Crime Report indicates that 69% of global executives and

risk professionals surveyed expect financial crime risks to increase over the next twelve months.

A comprehensive review of public universities in Kansas, including Washburn University, indicates that no institution currently offers a dedicated undergraduate degree in Financial Forensics and Fraud Investigation. While several universities incorporate related content into existing courses or minors, none provides an interdisciplinary major that integrates both business/accounting and criminal justice at the level we are proposing. The findings are as follows:

- **University of Kansas (KU)** offers a graduate-level accounting course in fraud/forensic accounting but no undergraduate concentration or major in this area.
- **Kansas State University (KSU)** provides a graduate accounting course related to fraud/forensics and has a forensics program; however, the program lacks a business or financial component.
- **Wichita State University (WSU)** offers a criminal justice course in white-collar crime but does not include a financial or accounting focus within a forensics context.
- **Washburn University** offers an undergraduate accounting course in fraud/forensic accounting and a criminal justice course in white-collar crime. It also has a forensics program, but there is no business or financial forensics track.
- **Emporia State University** offers a graduate-level accounting course in fraud/forensic accounting, with no indication of an undergraduate program in this area.
- **Pittsburg State University** offers a Fraud Examination minor, composed of 21 credit hours combining accounting and criminal justice coursework. While this is the closest offering to our proposed program, it remains a minor and not a standalone undergraduate major.

Notably, Pittsburg State acknowledges on its website the professional relevance of such coursework, stating: “Currently the Internal Revenue Service allows persons who have had a total of 15 hours of accounting and nine hours of other business-related classes to apply for ‘Special Agent’ positions. Justice Studies classes add to the qualifications of persons who are interested in such a career” (PSU, 2024).

This analysis underscores a significant gap in the Kansas higher education landscape. The proposed **Bachelor of Science in Financial Forensics and Fraud Investigation** will be the first of its kind in the state and will fill a critical niche by offering a fully integrated interdisciplinary major that prepares students for careers at the intersection of financial investigation, fraud detection, and criminal justice.

V. Projected Enrollment for the Initial Three Years of the Program

Year	Total Headcount Per Year		Total Sem Credit Hrs. Per Year	
	Full-Time	Part-Time	Full-Time	Part-Time
Year 1	5	3	150	45
Year 2	10	6	300	90
Year 3	15	9	450	135

Projected enrollment includes an additional five full-time and three part-time students during years two and three, added to the previous year’s enrollment. The program is projected to reach 25 students by year four. Full-time credit hours, which are based on number of hours per semester/year included in recommended path to degree (Section VII. B), equate to 30 credit hours each for years one, two, and three. Part-time credit hours are based on half the hours per semester of a full-time student (e.g., 15 hours rather than 30 hours per student per year).

VI. Employment

A recent labor market analysis conducted by Gray DI (2025), including data for Kansas, Missouri, and Colorado, confirms strong and growing demand for professionals in the fields of accounting, financial examination, fraud investigation, and auditing, all of which are core competencies targeted by the proposed Bachelor of Science in Financial Forensics and Fraud Investigation.

- Total job postings (May 2025): 451
- Job postings (past 12 months): 6,060
- Year-over-year change: +759 postings (14.3% increase)
- Median salary (March 2025): \$71,500
- Salary growth (since March 2024): +\$4,400 6.7% increase)

The upward trend reflects a growing need for professionals with expertise in detecting, investigating, and preventing financial crimes across both public and private sectors.

Industries with the highest demand for the fields listed above are spread across a wide range of sectors, underscoring the interdisciplinary nature and versatility of the proposed program. A non-exhaustive list of key hiring industries includes:

- Government and Public Administration
- Accounting and Tax Services
- Financial Services
- Healthcare
- Business Consulting
- Education (including Colleges and Universities)
- Manufacturing
- Retail and Wholesale
- Energy and Utilities
- Real Estate
- Investment and Asset Management
- Telecommunications
- Banking and Lending

This wide distribution of potential employers underscores the value of the interdisciplinary training in both accounting and criminal justice that the proposed new degree program would offer.

The demand for graduates with skills in financial forensics and fraud investigation is concentrated in several major urban centers across the tri-state region, listed below in order of the top-ten highest number of job postings:

1. Denver, CO
2. Saint Louis, MO
3. Kansas City, MO
4. Shawnee Mission, KS
5. Englewood, CO
6. Colorado Springs, CO
7. Wichita, KS
8. Topeka, KS
9. Jefferson City, MO
10. Springfield, MO

These cities represent strong job markets with substantial opportunities for both entry-level and mid-career professionals. Many of these locations are readily accessible to FHSU graduates seeking employment within the region. While seven of the top cities fall within the Kansas Board of Regents (KBOR) primary region (Kansas and Missouri), we also recognize the significant number of FHSU graduates who return to Colorado to pursue careers in their home state.

The employment outlook for careers in financial forensics and fraud investigation is both strong and growing. The proposed Bachelor of Science in Financial Forensics and Fraud Investigation at FHSU responds directly to market needs and offers a career-focused academic path that aligns with current and future employer demand in Kansas, Missouri, and Colorado.

VII. Admission and Curriculum

A. Admission Criteria

The Qualified Admission criteria are used, as this program does not have separate admission requirements.

B. Curriculum

Students who earn a Bachelor of Science in Financial Forensics and Fraud Investigation will complete the KBOR approved 34-credit-hour general education requirements and an interdisciplinary program core that provides students with both foundational and upper-division material relevant to accounting, quantitative understanding, and criminal justice. Specifically, students will complete multidisciplinary courses totaling 30-33 credit-hours through required and directed electives in accounting practices, the accounting information system, financial statement analysis, fraud examination, and other topics and 29 credit-hours of courses through required and directed electives in criminal justice processes, crime and criminal behavior, investigation, cybercrime, corporate crime, social problems, and other topics. This will leave 24-27 credit hours of free electives, which majors can use to pursue a minor and/or certificates tailored to their personal, professional, and academic goals.

This proposed program is designed to equip students with entry-level skills in financial forensics and fraud investigation, along with foundational knowledge of financial processes and the criminal justice system. Given the multidisciplinary nature of the field, a comprehensive program covering all potential career paths would be impractical.

To support career-focused customization, the program includes Financial and Criminal Justice Directed Electives, along with a significant number of free electives. This structure allows students to tailor their education toward specific interests such as accounting, finance, economics, management, computer forensics, data analytics, or software development. It also supports preparation for criminal justice-related careers such as fraud investigator, forensic financial analyst, compliance officer, or white-collar crime analyst. Additionally, the program pairs well with certificates, minors, or second degrees to enhance specialized career pathways.

See Appendix A (Financial Forensics and Fraud Investigation Program Requirements) for a list of program requirements.

Year 1: Fall

SCH = Semester Credit Hours

Course #	Course Name	SCH
	***English Discipline Area (SGE010)	3
	***Math & Statistics Discipline Area (SGE030; Math Pathways: MATH 250 Elements of Statistics)	3
	***Arts & Humanities Discipline Area (SGE060)	3
	***Institutionally Designated Area 1 (SGE070)	3

	***Social & Behavioral Sciences Discipline Area (SGE050; CRJ 101 Introduction to Criminal Justice recommended)	3
	Total hours	15

Year 1: Spring

Course #	***English Discipline Area (SGE010)	3
	***Social & Behavioral Sciences Discipline Area (SGE050; ECON 201 or ECON 202 recommended)	3
	***Communication Discipline Area (SGE020)	3
	***Natural & Physical Sciences Discipline Area (SGE040)	4
CRJ 225	*Interview & Interrogation Techniques	2
	Total hours	15

Year 2: Fall

Course #	Course Name	SCH
	***Arts & Humanities Discipline Area (SGE060)	3
	***Institutionally Designated Area 2 (SGE070)	3
CRJ 200	Criminology	3
CRJ 302	Digital & Cybercrime	3
ACCT 203	Principles of Accounting I	3
	Total hours	15

Year 2: Spring

Course #	Course Name	SCH
CRJ 305	Corporate Crime & Deviance	3
ACCT 204	Principles of Accounting II	3
GBUS 204	Business Law	3
	Free Elective	3
	Free Elective	3
	Total hours	15

Year 3: Fall

Course #	Course Name	SCH
CRJ 355	Criminal Investigation	3
CRJ 331	Criminal Law	3
ACCT 310	Fraud Examination	3
	Financial Directed Elective	3
	Free Elective	3
	Total hours	15

Year 3: Spring

Course #	Course Name	SCH
CRJ 315	Security Administration	3
	Criminal Justice Directed Elective	3
ACCT 315	Financial Statement Analysis	3
	Financial Directed Elective	3
	Financial Directed Elective or Free Elective	3
	Total hours	15

Year 4: Fall

Course #	Course Name	SCH
CRJ 395	Crime Analysis	3
ACCT 360	Accounting Information Systems	3
	Free Elective	3
	Free Elective	3
	Free Elective	3
	Total hours	15

Year 4: Spring

Course #	Course Name	SCH
	Criminal Justice Directed Elective	3
ACCT 410	**Financial Statement Fraud	3
	Free Elective	3
	Free Elective	3
	Free Elective	3
	Total hours	15

*Proposed new Criminal Justice course

**Proposed new Accounting course

***KBOR systemwide general education requirement

Total Number of Semester Credit Hours.....120

VIII. Core Faculty

Note: * Next to Faculty Name Denotes Director of the Program, if applicable

FTE: 1.0 FTE = Full-Time Equivalency Devoted to Program

Faculty Name	Rank	Highest Degree	Tenure Track Y/N	Academic Area of Specialization	FTE to Proposed Program
Accounting Faculty					
Cole Engel, CPA	Professor	PhD	Y	Financial Accounting, Taxation	0.125
Glenn Growe	Assistant Professor	PhD	Y	Accounting, Generalist	0.125
Jessica Heronemus-Claiborn	Lecturer	MBA	N	Financial Accounting, Fraud Examination	0.25
Keting Jiang	Assistant Professor	PhD	Y	Accounting, Generalist	0.125
Kwadwo Ofori-Mensah	Associate Professor	PhD	Y	Managerial Accounting, Audit	0.125
Anh Pham	Assistant Professor	PhD	Y	Accounting, Generalist	0.125
Economics Faculty					
*Dosse Toulaboe	Professor	PhD	Y	International Economics and Finance	0.125
Samuel Schreyer	Professor	PhD	Y	Applied Macroeconomics, Developing Economies, Financial Crises, International Capital Flows, Inflation	0.125
Jesse Jacobs	Assistant Professor	DBA	Y	Economic Principles, Forecasting	0.125
Julie Yu Du	Assistant Professor	PhD	Y	Macro-health Economics, Applied Macroeconomics, Household Finance	0.125

Mohamed Ismyl Al Masud	Instructor	PhD	N	Applied Microeconomics, Labor Economics, Energy and Environmental Economics	0.125
Management Faculty					
Tony Gabel	Professor	JD	Y	Public Finance, Taxation, Business Law	0.125
Christiana Pruden	Instructor	JD	N	Business Law	0.125
Criminal Justice Faculty					
*Tamara Lynn	Professor	PhD	Y	Criminal Justice, Generalist	0.125
April Terry	Professor	PhD	Y	Criminal Justice, Theory	0.125
Ziwei Qi	Associate Professor	PhD	Y	Criminal Justice, Theory, and Ethics	0.125
Morgan Steele	Associate Professor	PhD	Y	Criminal Justice, Policing and Quantitative Methods/Crime Analysis	0.125
Troy Terry	Instructor	MLS	N	Criminal Justice, Generalist	0.125

Number of graduate assistants assigned to this program – none

IX. Expenditure and Funding Sources

A. EXPENDITURES	First FY	Second FY	Third FY
1. Personnel – Reassigned or Existing Positions			
Faculty	\$0	\$0	\$0
Administrators (<i>other than instruction time</i>)	\$0	\$0	\$0
Graduate Assistants	\$0	\$0	\$0
Support Staff for Administration (<i>e.g., secretarial</i>)	\$0	\$0	\$0
Fringe Benefits (<i>total for all groups</i>)	\$0	\$0	\$0
Other Personnel Costs	\$0	\$0	\$0
Total Existing Personnel Costs – Reassigned or Existing	\$0	\$0	\$0
2. Personnel – New Positions			
Faculty	\$0	\$0	\$0
Administrators (<i>other than instruction time</i>)	\$0	\$0	\$0
Graduate Assistants	\$0	\$0	\$0
Support Staff for Administration (<i>e.g., secretarial</i>)	\$0	\$0	\$0
Fringe Benefits (<i>total for all groups</i>)	\$0	\$0	\$0
Other Personnel Costs	\$0	\$0	\$0
Total Existing Personnel Costs – New Positions	\$0	\$0	\$0
3. Start-up Costs - One-Time Expenses			
Library/learning resources	\$0	\$0	\$0
Equipment/Technology	\$0	\$0	\$0
Physical Facilities: Construction or Renovation	\$0	\$0	\$0
Program Marketing	\$7,500	\$5,000	\$5,000
New Course Development	\$5,000	\$0	\$0
Total Start-up Costs	\$12,500	\$5,000	\$5,000
4. Operating Costs – Recurring Expenses			
Supplies/Expenses	\$0	\$0	\$0

Library/learning resources	\$0	\$0	\$0
Equipment/Technology	\$0	\$0	\$0
Travel	\$0	\$0	\$0
Professional Development Funding	\$4,000	\$4,000	\$4,000
Total Operating Costs			
GRAND TOTAL COSTS	\$16,500	\$9,000	\$9,000

B. FUNDING SOURCES <i>(projected as appropriate)</i>	Current	First FY (New)	Second FY (New)	Third FY (New)
Tuition and Student Fees / State Funds	\$3,056	\$40,522	\$82,665	\$126,477
Other Sources	N/A	N/A	N/A	N/A
GRAND TOTAL FUNDING		\$40,522	\$82,665	\$126,477
C. Projected Surplus/Deficit (+/-) (Grand Total Funding <i>minus</i> Grand Total Costs)		\$24,022	\$73,665	\$117,477

X. Expenditures and Funding Sources Explanations

A. Expenditures

1. Personnel – Reassigned or Existing Positions

All core faculty are currently employed by Fort Hays State University in the Robbins College of Business and Entrepreneurship or the College of Arts, Humanities, and Social Sciences. Faculty in the Robbins College of Business and Entrepreneurship teach the existing courses in the proposed program except for one new course (ACCT 410: Financial Statement Fraud), which will be developed. Faculty in the College of Arts, Humanities, and Social Sciences teach the existing courses in the proposed interdisciplinary program except for the one new course (CRJ 225: Interview and Interrogation Techniques), which will be developed.

Because program courses, except for the two program-specific courses that will be developed, are currently offered as part of existing programs and as part of faculty's teaching responsibilities in their respective units, the proposed new program will not affect faculty teaching loads, except for the potential of increased class size due to enrollment in the new program. Faculty expenses are calculated at a rate of 0.125 except for the faculty who will each one of the newly created courses, whose rate is calculated at 0.25. Teaching schedules for faculty teaching the newly created courses will be adjusted to include changes in course rotation and frequency of offerings for other courses to avoid the need for overload teaching assignments. The university will not incur additional personnel costs related to existing positions for implementation of the new program, as these expenditures are already in place for existing programs. Because it is not anticipated that program courses will reach capacity in the first three years of the program, no additional new faculty lines are required.

2. Personnel – New Positions

None

3. Start-up Costs – One-Time Expenses

We request a marketing budget for years one through three to promote the new program, with a preliminary request of \$7,500 for year one and \$5,000 each for years two and three. An exact budget will require an assessment by University Marketing. This funding is requested from the Robbins College of Business and Entrepreneurship; the College of Arts, Humanities, and Social Sciences; and through the Strategic Enrollment Plan. In addition to marketing funding, we request \$1,000 per credit-hour to develop the two new program-specific courses at a rate of \$3,000 for the three-credit hour accounting class and \$2,000 for the two-credit hour criminal justice course, for a total of \$5,000.

4. Operating Costs – Recurring Expenses

We request an increase in professional development funding in the amount of \$2,000 per year per department (Economics, Finance, and Accounting, and Criminal Justice). Given the highly specialized nature of the proposed curriculum, it is essential that faculty remain current with emerging research, instructional innovations, and best practices within their disciplines. Increased funding will enable faculty to attend relevant conferences, participate in specialized training, and engage in professional networking opportunities that will enhance both individual expertise and program quality. This investment will be critical to maintaining academic rigor, supporting faculty growth, and ensuring that students receive instruction aligned with the most current trends and standards in the field.

B. Revenue: Funding Sources

Projected tuition and fees are calculated using undergraduate resident/regional tuition (FHSU offers in-state tuition to residents from Kansas and 13 other states) to align with the proposed curriculum map (30 credit-hours in year one, assuming a 2% increase over 2025-2026 tuition; 30 credit-hours in year two, assuming a further 2% increase over year one tuition; and 30 credit-hours in year three, assuming a 2% increase over year two tuition). Tuition/fees are calculated each year based on a projection of five new full-time students and three new part-time students enrolling each year for the first three years.

Current Tuition (2025 – 26)	\$3,055.95 (at 15 credit-hours per semester)
Program Year 1 (2026 – 27)	$\$3,055.95 + 2\% (\$61.12) = \$3,117.07$ per semester
Program Year 2 (2027 – 28)	$\$3,117.07 + 2\% (\$62.34) = \$3,179.41$ per semester
Program Year 3 (2028 – 29)	$\$3,179.41 + 2\% (\$63.59) = \$3,243.00$ per semester

This interdisciplinary program will be supported by the base tuition and fees generated. No other funding sources will be necessary.

C. Projected Surplus/Deficit

Projected Surplus	
Year 1	\$24,021.91
Year 2	\$73,664.66
Year 3	\$117,477.00
Total	\$215,163.57

XI. References

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Appendix A: Financial Forensics and Fraud Investigation Program Requirements

General Education Program – 34 hours
Financial Core – 21-24 hours
Financial Directed Electives – 6-9 hours
Criminal Justice Core – 23 hours
Criminal Justice Directed Electives – 6 hours
Electives – 24 -27 hours
Total – 120 hours

Financial Core (21-24 hours):

ACCT 203 Principles of Accounting I (3)
ACCT 204 Principles of Accounting II (3)
ACCT 310 Fraud Examination (3)
ACCT 315 Financial Statement Analysis (3)
ACCT 360 Accounting Information Systems (3)
*ACCT 410 Financial Statement Fraud (3)
GBUS 204 Business Law (3)
**ECON 201 Microeconomics OR ECON 202 Macroeconomics (3)

Faculty requests that MATH 250 Statistics be designated as the Math Pathway course for this program. This is already the Math Pathway course for CRJ. Currently, Bachelor of Business Administration Programs use MATH 110 – College Algebra as the Math Pathway.

Financial Directed Electives (6-9 hours):

ACCT – any course with an Accounting prefix
ECON – any course with an Economics prefix
FIN – any course with a Finance prefix
BCOM 301 Strategic Business Communication (3)
GBUS 403 Commercial Law (3)
INF 304 Management Information Systems (3)
INF 604 Data Analytics (3)
MGT 301 Management Principles (3)
MGT 475 Business, Society and Ethics (3)

Criminal Justice Core (23 hours):

CRJ 200 Criminology (3)
*CRJ 225 Interview and Interrogation Techniques (2)
CRJ 302 Digital and Cybercrime (3)
CRJ 305 Corporate Crime and Deviance (3)
CRJ 315 Security Administration (3)
CRJ 331 Criminal Law (3)
CRJ 355 Criminal Investigation (3)
CRJ 395 Crime Analysis (3)

Criminal Justice Directed Electives (6 hours):

CRJ 335 Criminal Procedure (3)

CRJ 375 Serial Predators (3)

CRJ 377 Crime and Society (3)

CRJ 665 Corporate Crime (3)

SOC 344 Social Deviance (3)

*Indicates new course

** This course is a required major course and is also part of Core 34: Systemwide General Education. If this course is not taken to fulfil Core 34 requirement, it must be taken in place of elective hours.