



## Course Information

The American Board of Forensic Accounting (ABFA), along with an esteemed group of educators and professionals, developed the Cyber Security for Accounting and Auditing Professionals Review (CAR). Each module is based on an interactive learning platform which covers the foundation level for cyber security issues as it pertains to accountants and auditors. CAR is divided into three modules, each with specific learning objectives, practice questions, and a final assessment test covering the entire course. CAR will help individuals learn more about cyber security issues and is beneficial for those who want to become a Certified Forensic Accountant, Government Forensic Accountant, or Registered Forensic Investigator. In addition, upon completion of the course, students will be able to sit for the Certified Cyber Security Accountant (CCSA) Credential – Level 1.

### Here are our core principles and highlights of the course:

- ABFA's Cyber Security for Accounting and Auditing Professionals Review is a high quality forensic accounting training program designed for accountants and auditors.
- CAR is an interactive online review developed by a team of prestigious forensic accountants and educators.
- CAR's interactive online approach to training encompasses the foundation level of cyber security as it pertains to accountants and auditors.
- CAR helps accountants and auditors develop professional skills in cyber security prevention and detection while allowing for career enrichment and increased employee value.
- Convenient and world-class training is a valuable component of professional development and opportunities for training should be easily accessible to all accounting and auditing professionals.
- CAR provides existing accounting programs with advanced learning opportunities developed by a team of prestigious forensic accountants and educators, preparing students for the workplace and making them stronger employment candidates.
- CAR provides accountants and auditors with special skill sets to expand the firm's services to the public and increase revenue streams.
- CAR provides corporate accountants and internal auditors with skill sets to help detect and prevent cyber security issues. ABFA's certification builds company reputation and customer trust.
- CAR provides government accountants, auditors, and investigators with skill sets to build department reputation, save taxpayer dollars, and increase public trust.

## Program Knowledge Level - Basic

### Prerequisite education and experience – Basic knowledge of the following topics:

- Accounting
- Auditing
- Computers
- Forensic Accounting
- Fraud

## Course Guidelines and Other Information:

Advanced Preparation: None

Information may be found quickly in these modules by utilizing the interactive software instructions to users and other helpful information provided in the Introduction module of this course and the videos. These instructions will also help with how to navigate the course.

All key terms are defined throughout the course in the applicable sessions.

The passing score for successful completion is 70% on the Assessment Tests at the end of each session. The Assessment Tests cover all the Learning Objectives.

This course is delivered online and must be completed within one (1) year from date of purchase.

The republish date of this course is March 23, 2023.

Authors: Brian Harte, PhD

Dr. Brian Harte is a Professor of Criminal Justice at the State University of New York at Canton (SUNY-Canton). He has over 14 years' experience teaching criminal justice and business students at both the college and university levels. Brian is an international award-winning researcher and has published articles in several academic journals including, but not limited to, the *Journal of Management and Business* and the *Journal of Applied Financial Research*.

Scott P. McHone, CPA, PhD

Dr. Scott P. McHone, CPA, PhD has been providing accounting solutions since 1986. Along with being a Certified Public Accountant, Scott is also a Certified Forensic Accountant® and a Chartered Global Management Accountant. He has also earned a certificate in Six Sigma.

Reviewers:

Dr. Larry Crumbley, CPA

Dr. Crumbley is an Emeritus Professor at Louisiana State University and teaches courses in Fraud, Forensic Accounting, and Petroleum Accounting. Over the years, he has instructed at several universities including:

- *Penn State University*
- *New York University*
- *University of Florida*
- *University of Southern California*
- *23 years at Texas A&M University*

Stuart Busby, CPA

Stuart has been a Certified Public Accountant since 1993 and has extensive audit, accounting, and investigative experience in the Financial Services, Education, and Healthcare arenas. He currently serves as a Senior Advisor over Program Integrity at a large State Agency and is a Sole Proprietor of his own firm in the Sacramento Valley.

Publisher: American Board of Forensic Accounting

The CAR is recommended for Professional Continuing Education Units as follows:

Information Technology 5.5 CPEs

Total 5.5 CPEs

The CAR is a Quality Assurance Standard (QAS) Self-Study Course.

We will track your progress throughout this course.

After completion of each session, you will have learned the applicable objectives.

*Good Luck Adders.*

**The following are the learning objectives of the  
Cyber Security for Accounting and Auditing Professionals course:**

#### **Module 1**

- Identify working definitions of the term cyber security.
- Identify why cyber security vulnerabilities exist.
- Recognize why cyber security breaches occur.
- Identify why firms are susceptible to cyber security breaches.
- Identify U.S. based trends in cyber security activity.
- Identify global trends in cyber security activity.

## Module 2

- Recognize types of cyber security internal controls.
- Identify methods of cyber security decision-making.
- Identify the purpose of a cyber security checklist.
- Identify key components of the Cybersecurity Assessment Tool (CAT).
- Identify the purpose of a cyber security risk assessment score.
- Identify cyber security tips for accountants and auditors.

## Module 3

- Identify cyber security risks and security issues.
- Identify assurance mechanisms for information security.
- Recognize how to develop policies for cyber security compliance.
- Identify the purpose of key cyber security resources.
- Identify some types of cybercrime.
- Analyze current New York state cyber security policy.

### Feedback

After completion of each session, please provide feedback on what you like about this course and areas for improvement. Please send your feedback to [Feedback@abfa.us](mailto:Feedback@abfa.us)

Some of the areas we would like feedback on are:

- Stated learning objectives were met
- Stated prerequisite requirements were appropriate and sufficient
- Program material, including the review questions and assessment questions, were relevant and contributed to the achievement of the learning objectives
- Time allotted to the learning activity was appropriate
- Instruction was effective

### Refunds and Cancellations

Requests for refunds must be received in writing within fifteen (15) days from the date of purchase and will be subject to a cancellation fee. No refunds will be granted after fifteen (15) days. For more information regarding refund, complaint, and/or program cancellation policies please contact our offices at 661-861-8861.

## Policy on Program Updates

Desired learning objectives, actual course content, and instructional methods used, will be updated annually by a subject matter expert or more frequently if needed to provide the most current information and best learning experience possible.

**The following is our complaint resolution policy:**

Complaints should be directed to: (661) 861-8861

E-mail: [Complaints@abfa.us](mailto:Complaints@abfa.us)

US Mail: ABFA - Complaints, 1400 Easton Drive, Suite 137, Bakersfield, CA 93309 USA

ABFA will make every effort possible to investigate the cause of all complaints and to take any corrective action that may be deemed appropriate based on the facts and circumstances.

ABFA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its web site: [www.nasbaregistry.org](http://www.nasbaregistry.org)

## Further Information and Program Registration

For any further information on any ABFA programs or to obtain information on registering for or sponsoring our programs, please contact ABFA directly as follows:

Office Telephone: (661) 861-8861

E-mail: [Staff@abfa.us](mailto:Staff@abfa.us)

US Mail: ABFA, 1400 Easton Drive, Suite 137, Bakersfield, CA 93309 USA

## Documentation of Participation

We have designed this course to be in compliance with NASBA standards. Final authority of acceptance of Continuing Professional Education rests with your State Board of Accountancy.

After successfully completing the course, we will report to you:

- CPE program sponsor name and contact info
- Participant's name
- Course title

- Course field of study
- Date offered or completed
- If applicable, location
- Type of instructional and delivery method used (self-study)
- Amount of CPE credit recommended
- Verification / Signature by CPE program sponsor representative
- Sponsor identification number or registration number, if required by the state boards (when received)
- NASBA time statement stating that CPE credits have been granted on a 50-minute hour
- Any other statements required by boards of accountancy
- Provide the above within 60 days

We will provide you with a certificate of completion after each session.

### **Record Retention Policy**

Records will be retained for 5 years as follows.

- Record of participation
- Dates and locations (when applicable)
- Author(s) / Instructor(s) / Reviewer(s) / Information – Name-CV-Credentials
- Number of CPE credits earned by participants
- Results of program evaluations
- Program descriptive materials (course announcement info)