

ACC4613 Forensic Accounting

Semester 1 AY2015-16

Course Outline

Prerequisite

ACC3603 Assurance and Attestation

Teaching Team

NAME	ROLE	EMAIL	OFFICE
A/P Larry Lam	Instructor	bizllck@nus.edu.sg	BIZ 2 #03-43A

Learning Outcomes

After completing this module, you would be able to gain:

1. Broad and fundamental knowledge of forensic accounting.
2. Exposure to various modus operandi of cases forensic accountants deal with.
3. Ability to comprehend the nature of case requirements and to develop a detailed project plan.
4. Skills to make meaningful contribution to a forensic accounting project.
5. Knowledge of the admissibility of evidence for the court of law.
6. Skills to compile report and present forensic accounting work to achieve project objectives.
7. Competitive advantage among new graduates in pursuing a forensic accountant position.

The module expands the range of Level 4 modules that Accounting Honours students can take as thesis replacement modules. It also adds an important accounting area to the curriculum.

Teaching and Learning Activities

Lectures, case studies, independent readings, quizzes, group projects, active class participation, IVLE discussion forum, and tests.

Independent reading and Group Projects are most important: Each student is expected to have read all lecture notes and pre-assigned case studies before attending each weekly lecture so to meaningfully participate in discussion. The instructor will randomly select from the class roster, any student, to respond to questions and discussions. Groups of five or six students each, will be formed to work on a project with

the final product as a forensic accounting case study based on a real local case. Selected case studies may be made available for students in the future.

Textbooks

Compulsory: Forensic and Investigative Accounting Casebook (1st Edition), D. Larry Crumbley, August 2013

Supplementary: Forensic and Investigative Accounting (6th Edition), D. Larry Crumbley, August 2013

Apart from the casebook and textbook, students are expected to read up on all lecture notes posted by the instructor on IVLE and do their own research online.

Assessment

Component	Weight
Class participation (Individual)	30%
Test (Individual)	40%
Group project	30%
Final examination	0%

Tentative Schedule

Class lecture every Wednesday 4pm – 7pm (subject to change, the official schedule will be posted on IVLE)

- Week 1: Introduction to forensic accounting
- Week 2: Forensic and investigative accounting process
- Week 3: Suitability in the court of law
- Week 4: Modus operandi commonly exploited in manipulating financial records
- Week 5: Money laundering and serious tax crimes
- Week 6: Case-based learning: Embezzlement
- Week 7: Case-based learning: Insurance claim
- Week 8: Case-based learning: Valuation
- Week 9: Case-based learning: Investment fraud
- Week 10: Case-based learning: Digital forensic
- Week 11: Detecting financial irregularities and frauds
- Week 12: Hands-on case study: Investigating and solving a financial crime case using data analytics
- Week 13: Group Project Presentations