

ACC4613 Forensic Accounting**Faculty/School:** NUS Business School**Department/Programme:** Accounting / BBA Honours (Accountancy)

New module proposals are to be submitted to the respective Board (BUS or BGS) for approval, through the respective Faculty/School curriculum committee.

Part A <i>(Please provide the 'why' and 'what' of the new module which are stable and not expected to change)</i>	
1. Module Code and Title: (Title should be succinct and generally not exceed 55 characters.)	ACC4613 Forensic Accounting
2. Modular Credits [MC]:	4 MC
3. Module Description: (Publishable quality for NUS Bulletin and website; to include major topics to be covered; maximum 100 words.)	It is designed to broaden the career prospects of the accounting graduates in the realm of forensic accounting. This case-based syllabus includes the investigation and detection of financial crime, fraud, insurance claim, legal dispute, Insolvency, money laundering, serious tax crime, terror financing, corruption, identity theft, market manipulation, hidden assets, etc. Knowledge and skills to be taught in the module include data analytics, common modus operandi of financial crime, loss recovery, admissibility of evidence, interviewing suspects and witnesses, presentation in the court of law, and career opportunities as a forensic accountant.
4. Learning outcomes: (Specify the knowledge and abilities that students are expected to acquire.)	<ol style="list-style-type: none"> 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. Know 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.
5. Rationale for introducing this module: (Describe how the module fits with the overall programme curriculum.) (Are there similar modules offered in other Departments/ Faculties? If so, how different is this proposed module?)	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.
6. Pre-requisite(s): (if applicable state module code(s) & title(s))	ACC3603 Assurance and Attestation
7. Co-requisite(s): (if applicable state module code(s) & title(s))	NA
8. Preclusion(s): (if applicable state module code(s) & title(s))	NA
9. Cross Listing: (if applicable state module code(s) & title(s))	NA

10. Workload hours per week: (The weekly workload for a 4-MC module must add up to 10 hours—e.g., 2 hours lecture; 1 hour tutorial; 7 hours preparatory work. The number of hours of preparatory work is the time a student is expected to spend in preparing for tutorials, projects, assignments, etc.)	(i) Lecture/Class:	0
	(ii) Tutorial/Seminar:	3
	(iii) Laboratory:	0
	(iv) Fieldwork, projects, assignments, etc:	4
	(v) Preparatory work:	3
	Total:	10
11. Offered with effect from:	Semester 1 of AY 2016-17	
Part B <i>(Please provide operational details which may vary every time the module is taught, subject to the approval of the Department)</i>		
1. Module Lecturer(s): (Indicate Name and Department.)	(i) Principal lecturer(s):	Larry Lam
	(ii) Alternative lecturer(s):	
2. Maximum Class Size:	50	
3. Syllabus: (Elaboration of major topics to be covered)	<ol style="list-style-type: none"> 1. Introduction to forensic accounting 2. Career opportunities and relevant professional credentials 3. Laws pertaining to the admissibility of evidence 4. Financial investigation process 5. Common modus operandi in various financial crimes 6. Case-based learning featuring fraud, insurance claim, legal dispute, insolvency, money laundering, serious tax crime, terror financing, corruption, identity theft, market manipulation, and hidden assets. 7. Hand-on data analytics that enhance detection and investigation. 8. Group projects with hands-on exercise and case presentation. 	
4. Assessment (%): (Please indicate the % breakdown for each continuous assessment [CA] component and for the Final Examination.)	<u>CA components:</u>	
	(i) Class participation (individual)	30%
	(ii) Tests (individual)	40%
	(iii) Group project	30%
	Total for CA:	100%
	Total for Final Examinations:	0%
Total Assessment:		100%
5. Modes of Teaching and Learning: (e.g., lectures, regular tests, Q&A, IVLE, problem-based learning)	Lectures, case studies, quizzes, group projects, active class participation, IVLE discussion forum, and tests.	
6. Illustrative Reading List:	(a) Compulsory reading:	
	Forensic and Investigative Accounting Casebook (1st Edition), D. Larry Crumbley, August 2013	
(b) Supplementary reading:	Nigrini, "Forensic Analytics" Fraud Auditing and Forensic Accounting: Edition 3 Singleton, Singleton, Bologna & Lindquist December 2006	

