

MODULE TITLE	FORENSIC ACCOUNTING		
Module Code	25-7A26-00S		
Level	7		
Credit Points	15		
Indicative Assessment Tasks & Percentage Weightings	Coursework 100% Single module mark		
Pre-Requisite Modules (if applicable)	n/a		
Delivered according to Standard Academic Calendar	Long: 2 semesters	Short: 1 semester	Other delivery pattern: <i>Please specify</i>
YES	NO	YES	

1 MODULE AIMS

- To develop participants' understanding of the meaning and purpose of forensic accounting
- To facilitate an understanding of the nature and extent of financial crime and financial dispute resolution
- To develop an appreciation and understanding of the application of techniques used in forensic accounting engagements, including the identification and quantification of admissible evidence
- To enable participants to identify situational, systems and security weaknesses in organisations and to design and recommend measures to minimise the associated downside risks
- To facilitate an appreciation and understanding of the methodologies by means of which organisations and individuals can plan to manage the risks associated with their business and personal financial exposures

2 MODULE LEARNING OUTCOMES BY THE END OF THE MODULE YOU WILL BE ABLE TO

- Understand the meaning and purpose of forensic accounting
- Appreciate the nature and extent of financial crime and financial dispute resolution
- Demonstrate an appreciation and understanding of the application of techniques used in forensic accounting engagements, including the identification and quantification of admissible evidence
- Identify situational, systems and security weaknesses in organisations and to design and recommend measures to minimise the associated downside risks

- Demonstrate an appreciation and understanding of the methodologies by means of which organisations and individuals can plan to manage the risks associated with their business and personal financial exposures

3 INDICATIVE LEARNING, TEACHING AND ASSESSMENT ACTIVITIES

Topics will be introduced and developed in seminars. The situational aspects of the module will be strongly case study based, while theoretical input will be backed by directed reading, followed by seminar discussion. Topical issues will be introduced wherever appropriate, supported by press and journal articles. Input will be provided from time to time by guest speakers to give practice-related examples of situations and events to illustrate relevant principles discussed in the course.

This is how the learning outcomes will be assessed:

Assessment is by way of a substantive piece of written coursework of 5,000 words on an area of forensic accounting identified by the student. The chosen topic must be agreed beforehand, with the module leader, as being suitable.

This is how and when you will be given feedback on your performance:

Formative feedback will be provided by the module leader, as required, on an ongoing basis throughout the duration of the module. Written feedback following the submission and assessment of the piece of written coursework will normally be made available by the module leader within three weeks of submission.

4 INDICATIVE MODULE CONTENTS / TOPICS

- Corporate risk assessment procedures
- Financial and organisational control systems
- Financial and business analysis
- Forensic auditing and evidence collection
- Financial investigation and valuation techniques
- Aggressive and off-balance sheet accounting procedures
- Tax evasion and Inland Revenue investigations
- Corporate governance aspects

FURTHER INFORMATION ABOUT THIS MODULE

FURTHER / ADDITIONAL INFORMATION IS AVAILABLE TO SUPPORT THIS MODULE, INCLUDING ASSESSMENT CRITERIA DETAILING HOW YOUR PERFORMANCE IN THE MODULE WILL BE MEASURED, HOW YOU WILL RECEIVE FEEDBACK, DETAILS OF LEARNING RESOURCES AND KEY READINGS

THIS INFORMATION CAN BE FOUND IN

The Course Guide, the Module Handbook and the BlackBoard site for this module

NOTE THAT THIS ADDITIONAL INFORMATION MAY BE SUBJECT TO CHANGE FROM YEAR TO YEAR