

ACCT90026 Forensic Business Processes

Credit Points:	12.50
Level:	9 (Graduate/Postgraduate)
Dates & Locations:	2011, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus.
Time Commitment:	Contact Hours: A total of 36 hours of seminars Total Time Commitment: Estimated total time commitment of 120 hours per semester
Prerequisites:	Completion of an undergraduate degree in accounting, finance, law or another relevant discipline or as approved by the Subject Co-ordinator.
Corequisites:	None
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	For the purposes of considering requests for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Students Experiencing Academic Disadvantage Policy, academic requirements for this subject are articulated in the Subject Description, Subject Objectives, Generic Skills and Assessment Requirements for this entry. The University is dedicated to provide support to those with special requirements. Further details on the disability support scheme can be found at the Disability Liaison Unit website: http://www.services.unimelb.edu.au/disability/
Coordinator:	Prof Colin Ferguson
Contact:	Email: colinf@unimelb.edu.au (mailto:colinf@unimelb.edu.au)
Subject Overview:	Taking an accounting perspective and in the context of the Australian legal framework, this subject introduces students to the law of the expert witness and the law of damages; dispute analysis, including the specific issues of quantification of loss, business valuation in the context of disputes, loss of income, and, preparing an expert witness report; fraud and corruption in Australia; fraud investigation and the role of the forensic accountant in the investigation of fraud; managing the risk of fraud; and regulatory issues associated with fraud control.
Objectives:	On successful completion of this subject, students should be able to: <ul style="list-style-type: none"> # Understand the Australian legal framework and be able to distinguish between criminal and civil jurisdictions; # Explain the procedures for collecting evidence that are consistent with the requirements of courts of law in Australia; # Explain the legal requirements and practice considerations of acting as an expert witness; # Describe the legal procedures associated with courts of law in Australia; # Describe the processes used by legal practitioners dealing with regulatory authorities; # Apply the knowledge gained throughout this subject to analyse case studies so that practical and effective ways of proceeding in investigative cases in business forensics are demonstrated.
Assessment:	One 2-hour end of semester examination (60%)One group assignment of not more than 3000 words (30%)Seminar preparation and participation (10%)
Prescribed Texts:	You will be advised of prescribed texts by your lecturer.
Breadth Options:	This subject is not available as a breadth subject.

Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees
Generic Skills:	<p>On successful completion of this subject, students should have improved the following generic skills:</p> <ul style="list-style-type: none"># Ability to understand legislation and legal processes across Australia's legal jurisdictions;# Capacity to investigative skills in relation to the recognition and collection of evidence;# Understanding of the role and procedural relationship between legal practitioners and regulatory authorities;# Oral and written communication skills specific to investigative processes;# Critical thinking.
Related Course(s):	Graduate Certificate in Business Forensics Master of Accounting Master of Accounting