

ACCT90026 Forensic Business Processes

Credit Points:	12.5
Level:	9 (Graduate/Postgraduate)
Dates & Locations:	2015, 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. Entry into the Master of Accounting (261AL) and Graduate Certificate in Business Forensics (F02AA).
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:	Dr Jennifer Grafton
Contact:	MBS @ Berkeley Street Level 4, 198 Berkeley Street Telephone: +61 3 8344 1670 Email: mbs-enquiries@unimelb.edu.au (mailto:mbs-enquiries@unimelb.edu.au) Web: http://mbs.unimelb.edu.au/ (http://mbs.unimelb.edu.au/)
Subject Overview:	This subject introduces students to the field of forensic accounting. The subject examines in-depth the elements of forensic accounting investigations in the context of the Australian legal system. Specific issues in dispute analysis are covered including, the quantification of loss, business valuation in the context of disputes, and the preparation of expert witness reports. The legal underpinnings of forensic accounting investigations, such torts, contract law and the law of the expert witness are reviewed. Further, the subject covers the role of the forensic accountant in the investigation of fraud and the management of fraud risk within organisations, including both fraud prevention and detection.
Learning Outcomes:	<p>On successful completion of this subject, students should be able to:</p> <ul style="list-style-type: none"> # Describe the role of the forensic accountant in fraud investigations and dispute analysis; # Explain the legal requirements and practice considerations of acting as an expert witness; # Describe the Australian legal framework for fraud investigations and dispute analysis; # Explain the procedures for collecting evidence that are consistent with the requirements of courts of law in Australia; # Explain and analyse governance mechanisms and accountability frameworks for the prevention of fraud; # Explain and apply fraud detection mechanisms; and

	# Apply the knowledge gained throughout this subject to analyse case studies and produce practical and effective recommendations for the conduct of investigative cases in business forensics.
Assessment:	One 2-hour end of semester examination (60%) 3000 word group assignment due late in the semester (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; # 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; and # Critical thinking.
Related Course(s):	Graduate Certificate in Business Forensics Master of Accounting Master of Accounting Master of Management (Accounting and Finance)