ACC711 FORENSIC ACCOUNTING T326 BRIEF

All information in the Subject Outline is correct at the time of approval. KOI reserves the right to make changes to the Subject Outline if they become necessary. Any changes require the approval of the KOI Academic Board and will be formally advised to those students who may be affected by email and via Moodle.
Information contained within this Subject Outline applies to students enrolled in the trimester as indicated

1. General Information

1.1 Administrative Details

Associated HE Award(s)	Duration	Level	Subject Coordinator
Master of Professional Accounting (MPA)	1 trimester	Postgraduate	Dr Lu Jiao P: +61 (2) 9283 3583 L: Level 7-11, 11 York Street. Consultation: via Moodle or by appointment

1.2 Core / Elective
This is an elective subject for the above courses.

1.3 Subject Weighting

Indicated below is the weighting of this subject and the total course points.

Subject Credit Points	Total Course Credit Points
4	MPA: 64

1.4 Student Workload

Indicated below is the expected student workload per week for this subject

No. Timetabled Hours/Week*	No. Personal Study Hours/Week**	Total Workload Hours/Week***
3 hours/week plus supplementary online material	7 hours/week	10 hours/week

* Total time spent per week at lectures and tutorials
** Total time students are expected to spend per week in studying, completing assignments, etc.
*** Combination of timetable hours and personal study.

1.5 Mode of Delivery Mode of Delivery Classes will be face-to-face or hybrid. Certain classes will be online (e.g., special arrangements).

1.6 Pre-requisites ACC700 Principles of Accounting AND
ACC701 Financial Accounting.

1.7 General Study and Resource Requirements

- Students are expected to attend classes with the weekly worksheets and subject support material provided in Moodle. Students should read this material before coming to class to improve their ability to participate in the weekly activities.

- Students will require access to the internet and their KOI email and should have basic skills in word processing software such as MS Word, spreadsheet software such as MS Excel and visual presentation software such as MS PowerPoint.
- Computers and WIFI facilities are extensively available for student use throughout KOI. Students are encouraged to make use of the campus Library for reference materials.

Resource requirements specific to this subject: Specific resources will be identified in discussions with your supervisor. Prescribed readings and research examples will be posted to Moodle for additional guidance and recommended readings listed at section 2.7 will provide useful background reading.

1.8 Academic Advising

Academic advising is available to students throughout teaching periods including the exam weeks. As well as requesting help during scheduled class times, students have the following options:

- Consultation times: A list of consultation hours is provided on the homepage of Moodle where appointments can be booked.
- Subject coordinator: Subject coordinators are available for contact via email. The email address of the subject coordinator is provided at the top of this subject outline.
- Academic staff: Lecturers and Tutors provide their contact details in Moodle for the specific subject. In most cases, this will be via email. Some subjects may also provide a discussion forum where questions can be raised.
- Head of Program: The Head of Program is available to all students in the program if they need advice about their studies and KOI procedures.
- Vice President (Academic): The Vice President (Academic) will assist students to resolve complex issues (but may refer students to the relevant lecturers for detailed academic advice).

1. Academic Details

2.1 Overview of the Subject

This is a specialist unit introducing the foundational concepts, techniques and skills in forensic accounting and fraud examinations. This unit will cover the ethical and professional standards and legal principles pertaining to forensic accounting practices, the identification of different fraud schemes, the understanding of psychology and mechanics of fraud scheme, and the application of risk assessment processes to analyse frauds. In addition, this unit discusses evidence gathering and interview techniques required for evidence collection. Finally, this unit explains the use of IT in forensic accounting and the role of forensic accounting in litigation supports.

2.2 Graduate Attributes for Postgraduate Courses

Graduates of Postgraduate courses from King's Own Institute will achieve the graduate attributes expected from successful completion of a Master's degree under the Australian Qualifications Framework (2nd edition, January 2013). Graduates at this level will be able to apply an advanced body of knowledge from their major area of study in a range of contexts for professional practice or scholarship and as a pathway for further learning.

King's Own Institute's generic graduate attributes for a master's level degree are summarised below:

	KOI Master Degree Graduate Attributes	Detailed Description
	Knowledge	Current, comprehensive and coherent knowledge, including recent developments and applied research methods
	Critical Thinking	Critical thinking skills to identify and analyse current theories and developments and emerging trends in professional practice

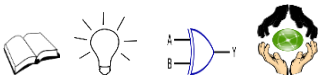
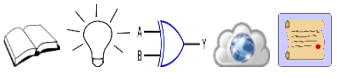
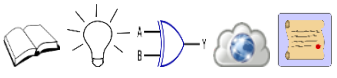
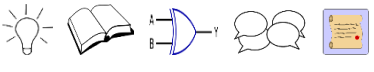
	Communication	Communication and technical skills to analyse and theorise, contribute to professional practice or scholarship, and present ideas to a variety of audiences
	Research and Information Literacy	Cognitive and technical skills to access and evaluate information resources, justify research approaches and interpret theoretical propositions
	Creative Problem Solving Skills	Cognitive, technical and creative skills to investigate, analyse and synthesise complex information, concepts and theories, solve complex problems and apply established theories to situations in professional practice
	Ethical and Cultural Sensitivity	Appreciation and accountability for ethical principles, cultural sensitivity and social responsibility, both personally and professionally
	Leadership and Strategy	Initiative, leadership skills and ability to work professionally and collaboratively to achieve team objectives across a range of team roles Expertise in strategic thinking, developing and implementing business plans and decision making under uncertainty
	Professional Skills	High level personal autonomy, judgement, decision-making and accountability required to begin professional practice

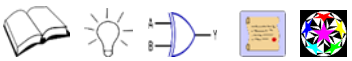
Across the course, these skills are developed progressively at three levels:

- **Level 1 Foundation –** Students learn the skills, theories and techniques of the subject and apply them in stand-alone contexts
- **Level 2 Intermediate –** Students further develop skills, theories and techniques of the subject and apply them in more complex contexts, beginning to integrate the application with other subjects.
- **Level 3 Advanced** – Students have a demonstrated ability to plan, research and apply the skills, theories and techniques of the subject in complex situations, integrating the subject content with a range of other subject disciplines within the context of the course.

2.3 Subject Learning Outcomes

Listed below, are *key* knowledge and skills students are expected to attain by successfully completing this subject. On the completion of this unit, students are expected to

Subject Learning Outcomes	Contribution to Graduate Attributes
a) Evaluate ethical and professional standards, and legal principles governing forensic accounting practices	
b) Explain the psychology, mechanics of fraud and apply risks assessment processes to understand and analyse fraud schemes	
c) Apply investigative and interview techniques to collect and evaluate forensic evidence.	
d) Utilize data analytics and information technology tools to extract financial data in a digital environment.	

e) Communicate the findings of forensic investigation through professional reports and presentations	

2.4 Subject Content and Structure

Below are details of the subject content and how it is structured, including specific topics covered in lectures and tutorials. Reading refers to the text unless otherwise indicated.

Weekly Planner:

Week (beginning)	Topic covered in each week's lecture	Reading(s) from the prescribed textbook	Expected work as listed in Moodle
Week 1 26 October	Introduction to Forensic Accounting	Chapter 1	See Moodle for details of class activities
Week 2 02 November	Ethical, Professional and Legal Environment	Chapter 3 and 14	See Moodle for details of class activities
Week 3 09 November	Fraud Schemes: Cash Receipt and Disbursement	Chapter 4	See Moodle for details of class activities
Week 4 16 November	Fraud Schemes: Cash Disbursement	Chapter 5	First assessed class work due
Week 5 23 November	Fraud Schemes: Financial Statement Fraud	Chapter 7	See Moodle for details of class activities
Week 6 30 November	Psychology and Human Factors of Fraud	Chapter 6	See Moodle for details of class activities **Quiz Due**
Week 7 07 December	Risk Assessment Processes	Chapter 8	Assessment 2 to be conducted in class
Week 8 14 December	Evidence Gathering	Chapter 9	See Moodle for details of class activities **In- class Test**

Week (beginning)	Topic covered in each week's lecture	Reading(s) from the prescribed textbook	Expected work as listed in Moodle
Week 9 04 January	Effective Interviews	Chapter 10	See Moodle for details of class activities
Week 10 11 January	Using IT in Forensic Accounting	Chapter 11	See Moodle for details of class activities
Week 11 18 January	Consulting and Litigation Support	Chapter 15	Group report due
Week 12 25 January	Presentation		Group Presentation to be conducted in class
Week 13 01 February	Study Review Week and Final Exam Week		
Week 14 08 February	- Final Exam Week - Continuing students - enrolments for T127 open	Please see the exam timetable for the exam date, time and location	
Week 15 15 February	- Student Vacation begins - New students - enrolments for T127 open		
Week 16 22 February	• Results Released • Review of Grade Day for T326 – see Sections 2.6 and 3.2 below for relevant information. • Certification of Grades NOTE: More information about the dates will be provided at a later date through Moodle/KOI email.		
T127 01 March 2027			
Week 1 01 March	• Week 1 of classes for T127		

2.5 Teaching Methods/Strategies

Briefly described below are the teaching methods/strategies used in this subject:

- *Lectures* (1 hour/week) are conducted in seminar style and address the subject content, provide motivation and context and draw on the students' experience and preparatory reading.
- *Tutorials* (2 hours/week) include class discussion of case studies and research papers, practice sets and problem-solving and syndicate work on group projects. Tutorials often include group exercises and so contribute to the development of teamwork skills and cultural understanding. Tutorial participation is an essential component of the subject and contributes to the development of many of the graduate attributes (see section 2.2 above). Tutorial participation contributes towards the assessment in many subjects (see

details in Section 3.1 for this subject). Supplementary tutorial material such as case studies, recommended readings, review questions etc. will be made available each week in Moodle.
- *Online* teaching resources include class materials, readings, model answers to assignments and exercises and discussion boards. All online materials for this subject as provided by KOI will be found in the Moodle page for this subject. Students should access Moodle regularly as material may be updated at any time during the trimester
- *Other contact* - academic staff may also contact students either via Moodle messaging, or via email to the email address provided to KOI on enrolment.

2.6 Student Assessment

Provided below is a schedule of formal assessment tasks and major examinations for the group project subject.

Assessment Type	When assessed	Weighting	Learning Outcomes Assessed
Assessment 1: Assessed class work	Two in-class submissions: - 1st collection: Week 4 - 2nd collection: random collection as determined by the lecturer.	15%	a, b, c, and d
Assessment 2: Quiz	Week 6	10%	a,b
Assessment 3: In class test	Week 8	25%	a,b
Assessment 4: Final Group Assignment - Group Report 20% (2500+/- 10% words) - Group Activity Report 10% (500+/- 10%) - Group Presentation) 20% (ppt slides + 10 minutes presentation per group)	Week 11: (Group Report 20% & Group Activity Report 10%) Week 12: (ppt slides &Group Presentation 20%)	50%	a,b,c,d,and e

Requirements to Pass the Subject:
To gain a pass or better in this subject, students must gain a *minimum of 50%* of the total available subject marks.

2.7 Prescribed and Recommended Readings

Prescribed resources:

Kranacher, M.-J., & Riley, R. (2023). Forensic accounting and fraud examination (3rd ed.). Wiley.

Highly recommended readings

Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2024). Fraud examination (7th ed.). Cengage Learning.

Gore, A. (2025). Global financial investigations: Forensic accounting in practice. Routledge.

Wietholter, L. (2022). *Data sleuth: Using data in forensic accounting engagements and fraud investigations*. Wiley.

Peer-Reviewed Journal Papers
Brazel, J. F., Jones, K. H., & Lian, Q. (2024). Auditor use of benchmarks to assess fraud risk: The case for industry data. *Journal of Forensic Accounting Research*. Advance online publication.

https://doi.org/10.2308/JFAR-2023-014

Boyle, E. S., Dennis, S. A., Goodson, B. M., & Pearson, C. A. (2025). An analysis of PCAOB enforcement when auditors violate fraud-related audit standards. *Journal of Forensic Accounting Research*. Advance online publication. https://doi.org/10.2308/JFAR-2023-002

Ozili, P. K. (2023). Forensic accounting research around the world. *Journal of Financial Reporting and Accounting*, *21*(4), 742–765. https://doi.org/10.1108/JFRA-02-2023-0106

Wang, Y., Chiu, T., & Vasarhelyi, M. A. (2025). Financial statement fraud prediction system: A deep learning-based approach. *Journal of Forensic Accounting Research*. Advance online publication. https://doi.org/10.2308/JFAR-2024-004

Winfield, J., & Roberts, M. (2023). Forensic accounting: Time for a unified global approach. *Journal of Forensic Accounting Profession*, *3*(1), 38–56. https://doi.org/10.2478/jfap-2023-0002

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