



## MODULE SPECIFICATION

Part 1: Information			
Module Title	Forensic Accounting		
Module Code	UMADNV-15-M	Level	M
For implementation from	September 2018		
UWE Credit Rating	15	ECTS Credit Rating	7.5
Faculty	Faculty of Business and Law	Field	Accounting and Finance
Department	Accounting, Economics and Finance		
Contributes towards	MSc Accounting and Finance		
Module type:	Standard		
Pre-requisites	None		
Excluded Combinations	None		
Co- requisites	None		
Module Entry requirements	n/a		

Part 2: Description
<p>This module aims to develop students' knowledge, skills and understanding of, and critically evaluate, issues associated with forensic accounting, including fraud examination. The following issues are covered in the module:</p> <ul style="list-style-type: none"> <li>• Introduction to forensic accounting and fraud examination</li> <li>• Legal environment of forensic accounting, financial crimes and cybercrime</li> <li>• Forensic investigation process and investigation techniques</li> <li>• Use of new and emerging technologies in forensic investigation</li> <li>• Analysis of financial evidence and fraud schemes</li> <li>• Ethical issues and professional environment</li> <li>• Litigation advisory services and remediation</li> <li>• Case studies</li> </ul>
Part 3: Assessment
<p>The summative assessment strategy for this module consists of two components:</p> <p>Component A (exam): a 2 hour closed book examination at the end of the module, weighted 50%. The</p>

examination tests the student's ability to interpret, analyse, comment, and prepare computations upon different aspects of forensic accounting and fraud examination.

Component B (individual coursework): a 2000 word written assignment, weighted 50%. Students are required to critically evaluate a comprehensive case study using their knowledge and skills that are developed from this module, and demonstrate an understanding of, and to apply, forensic accounting and fraud examination process, techniques and other aspects.

Identify final timetabled piece of assessment (component and element)	<b>Component A</b>	
% weighting between components A and B (Standard modules only)	<b>A:</b>	<b>B:</b>
	<b>50%</b>	<b>50%</b>
<b>First Sit</b>		
<b>Component A</b> (controlled conditions) <b>Description of each element</b>	<b>Element weighting</b> (as % of component)	
1. Written exam (2 hours)	100%	
<b>Component B</b> <b>Description of each element</b>	<b>Element weighting</b> (as % of component)	
1. Individual coursework assignment based on case study (2000 words)	100%	
<b>Resit (further attendance at taught classes is not required)</b>		
<b>Component A</b> (controlled conditions) <b>Description of each element</b>	<b>Element weighting</b> (as % of component)	
1. Written exam (2 hours)	100%	
<b>Component B</b> <b>Description of each element</b>	<b>Element weighting</b> (as % of component)	
1. Individual coursework assignment based on case study (2000 words)	100%	
<b>Part 4: Learning Outcomes &amp; KIS Data</b>		
Learning Outcomes	<p>On successful completion of this module students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand, and critically evaluate, the principles and concepts in forensic accounting and fraud examination A,B</li> <li>• Critically assess the legal environment of forensic accounting. A,B</li> <li>• Apply and discuss the process and techniques relating to forensic accounting and fraud examination. A,B</li> <li>• Analyse and discuss financial evidence and fraud schemes. A,B</li> <li>• Understand ethical issues and professional environment A,B</li> <li>• Explain forensic accounting services and remediation process. A,B</li> </ul>	

Key Information Sets Information (KIS)	<b>Key Information Set - Module data</b>													
	Number of credits for this module				15									
Contact Hours	Hours to be allocated	Scheduled learning and teaching study hours	Independent study hours	Placement study hours	Allocated Hours									
	150	36	114	0	150									
Total Assessment	The table below indicates as a percentage the total assessment of the module which constitutes a;													
	<p><b>Written Exam:</b> Unseen or open book written exam  <b>Coursework:</b> Written assignment or essay, report, dissertation, portfolio, project or in class test  <b>Practical Exam:</b> Oral Assessment and/or presentation, practical skills assessment, practical exam (i.e. an exam determining mastery of a technique)</p> <table border="1"> <tr> <td colspan="2">Total assessment of the module:</td> </tr> <tr> <td>Written exam assessment percentage</td> <td>50%</td> </tr> <tr> <td>Coursework assessment percentage</td> <td>50%</td> </tr> <tr> <td>Practical exam assessment percentage</td> <td>0%</td> </tr> <tr> <td></td> <td>100%</td> </tr> </table>					Total assessment of the module:		Written exam assessment percentage	50%	Coursework assessment percentage	50%	Practical exam assessment percentage	0%	
Total assessment of the module:														
Written exam assessment percentage	50%													
Coursework assessment percentage	50%													
Practical exam assessment percentage	0%													
	100%													
Reading List	<p>Students will be encouraged to make full use of the print and electronic resources available to them through membership of the University. These include a range of electronic journals and a wide variety of resources available through web sites and information gateways. The University Library's web pages provide access to subject relevant resources and services, and to the library catalogue. Many resources can be accessed remotely. Students will be presented with opportunities within the curriculum to develop their information retrieval and evaluation skills in order to identify such resources effectively.</p> <p>Students will be expected to utilise a range of reading and other materials to undertake further independent research to extend their familiarity and appreciation of the subject and to help them prepare for the in-course assessment on this module. To this end, extensive use will be made of Blackboard, and additionally students will also be encouraged to utilise the study skills web pages.</p> <p>The reading list of this module can be accessed by using the following link:  <a href="https://uwe.rl.talis.com/lists/52412C9C-2348-E66D-8728-671AB66DB1D9.html">https://uwe.rl.talis.com/lists/52412C9C-2348-E66D-8728-671AB66DB1D9.html</a></p>													

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First CAP Approval Date	31 May 2018 <a href="#">link to RIA</a>			
Revision ASQC Approval Date <i>Update this row each time a change goes to CAP</i>	1 Nov 2017	Version	<b>2</b>	<i>link to RIA</i>