



MODULE SPECIFICATION

Part 1: Information			
Module Title	Forensic Accounting		
Module Code	UMADNV-15-M	Level	Level 7
For implementation from	2020-21		
UWE Credit Rating	15	ECTS Credit Rating	7.5
Faculty	Faculty of Business & Law	Field	Accounting and Finance
Department	FBL Dept of Accounting Economics & Finance		
Module Type:	Standard		
Pre-requisites	None		
Excluded Combinations	None		
Co-requisites	None		
Module Entry Requirements	None		
PSRB Requirements	None		

Part 2: Description
<p>Educational Aims: This module aims to develop students' knowledge, skills and understanding of, and critically evaluate, issues associated with forensic accounting, including fraud examination.</p> <p>Outline Syllabus: The following issues are covered in the module:</p> <p>Introduction to forensic accounting and fraud examination</p> <p>Legal environment of forensic accounting, financial crimes and cybercrime</p> <p>Forensic investigation process and investigation techniques</p> <p>Use of new and emerging technologies in forensic investigation</p> <p>Analysis of financial evidence and fraud schemes</p> <p>Ethical issues and professional environment</p> <p>Litigation advisory services and remediation</p> <p>Case studies</p>

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Teaching and Learning Methods: See Hours and Assessment sections

Part 3: Assessment

The summative assessment strategy for this module consists of two components:

Component A (exam): Written open book exam conducted online in 24 hour window (equivalent 2000 words) The 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. 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.

First Sit Components	Final Assessment	Element weighting	Description
Examination (Online) - Component A	✓	50 %	Written exam conducted online in 24 hour window (equivalent 2000 words)
Written Assignment - Component B		50 %	Individual coursework assignment based on case study (2000 words)
Resit Components	Final Assessment	Element weighting	Description
Examination (Online) - Component A	✓	50 %	Written exam conducted online in 24 hour window (equivalent 2000 words)
Written Assignment - Component B		50 %	Individual coursework assignment based on case study (2000 words)

Part 4: Teaching and Learning Methods

Learning Outcomes	On successful completion of this module students will achieve the following learning outcomes:	
	Module Learning Outcomes	Reference
	Understand, and critically evaluate, the principles and concepts in forensic accounting and fraud examination	MO1
	Critically assess the legal environment of forensic accounting	MO2
	Apply and discuss the process and techniques relating to forensic accounting and fraud examination	MO3
	Analyse and discuss financial evidence and fraud schemes	MO4
	Understand ethical issues and professional environment	MO5
	Explain forensic accounting services and remediation process	MO6
Contact Hours	Independent Study Hours:	
	Independent study/self-guided study	114
	Total Independent Study Hours:	114

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	Scheduled Learning and Teaching Hours:	
	Face-to-face learning	36
	Total Scheduled Learning and Teaching Hours:	36
	Hours to be allocated	150
	Allocated Hours	150
Reading List	<i>The reading list for this module can be accessed via the following link:</i> https://uwe.rl.talis.com/modules/umadv-15-m.html	

Part 5: Contributes Towards

This module contributes towards the following programmes of study: