



Module Specification

Forensic Accounting

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Part 1: Information

Module title: Forensic Accounting

Module code: UMADNV-15-M

Level: Level 7

For implementation from: 2023-24

UWE credit rating: 15

ECTS credit rating: 7.5

College: College of Business and Law

School: CBL Bristol Business School

Partner institutions: None

Field: Accounting and Finance

Module type: Module

Pre-requisites: None

Excluded combinations: None

Co-requisites: None

Continuing professional development: No

Professional, statutory or regulatory body requirements: None

Part 2: Description

Overview: Not applicable

Features: Not applicable

Educational aims: This module aims to develop students' knowledge, skills and understanding of, and critically evaluate, issues associated with forensic accounting, including fraud examination.

Outline syllabus: The following issues are covered in the module:

Introduction to forensic accounting and fraud examination

Legal environment of forensic accounting, financial crimes and cybercrime

Forensic investigation process and investigation techniques

Use of new and emerging technologies in forensic investigation

Analysis of financial evidence and fraud schemes

Ethical issues and professional environment

Litigation advisory services and remediation

Case studies

Part 3: Teaching and learning methods

Teaching and learning methods: See Hours and Assessment sections

Module Learning outcomes: On successful completion of this module students will achieve the following learning outcomes.

MO1 Understand, and critically evaluate, the principles and concepts in forensic accounting and fraud examination

MO2 Critically assess the legal environment of forensic accounting

MO3 Apply and discuss the process and techniques relating to forensic accounting and fraud examination

MO4 Analyse and discuss financial evidence and fraud schemes

MO5 Understand ethical issues and professional environment

MO6 Explain forensic accounting services and remediation process

Hours to be allocated: 150

Contact hours:

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

Total = 150

Reading list: The reading list for this module can be accessed at [readinglists.uwe.ac.uk](https://uwe.rl.talis.com/modules/umadv-15-m.html) via the following link <https://uwe.rl.talis.com/modules/umadv-15-m.html>

Part 4: Assessment

Assessment strategy: Individual assignment (100%): a 3,000 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.

Assessment tasks:

Written Assignment (First Sit)

Description: Individual coursework assignment based on case study (3000 words)

Weighting: 100 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4, MO5, MO6

Written Assignment (Resit)

Description: Individual coursework assignment based on case study (3000 words)

Weighting: 100 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4, MO5, MO6

Part 5: Contributes towards

This module contributes towards the following programmes of study:

Accounting and Finance [BIBM] MSc 2023-24

Accounting and Finance [Frenchay] MSc 2023-24