ACCT20079 *Forensic Accounting*
Term 2 - 2023

Profile information current as at 20/05/2024 05:17 am

All details in this unit profile for ACCT20079 have been officially approved by CQUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

General Information

Overview
Fraud is a major problem, estimated to cost Australia over $3 billion each year. The incidence of fraud and corporate failure is increasing along with its cost. This unit is designed to provide you with an understanding of the risks of fraud or corporate failure occurring and an appreciation for the subsequent forensic review and processes. You will learn appropriate preventive and detective methods, examine the wide range of fraud threats to individuals and organisations, and appreciate the relevant legal resolution processes.

Details
Career Level: *Postgraduate*
Unit Level: *Level 9*
Credit Points: *6*
Student Contribution Band: *10*
Fraction of Full-Time Student Load: *0.125*

Pre-requisites or Co-requisites
Pre-requisiteACCT20072 Accounting Systems & Information Assurance
Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the Assessment Policy and Procedure (Higher Education Coursework).

Offerings For Term 2 - 2023
- Brisbane
- Melbourne
- Online
- Sydney

Attendance Requirements
All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

Website
This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.

Class and Assessment Overview

Recommended Student Time Commitment
Each 6-credit Postgraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

Class Timetable

Regional Campuses

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

Metropolitan Campuses

Adelaide, Brisbane, Melbourne, Perth, Sydney

Assessment Overview
1. **Online Quiz(zes)**
Weighting: 10%
2. **Practical Assessment**
Weighting: 30%
3. **Take Home Exam**
Weighting: 60%

Assessment Grading
This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the University's Grades and Results Policy for more details of interim results and final grades.

CQUniversity Policies

All University policies are available on the CQUniversity Policy site.
You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the CQUniversity Policy site.

Previous Student Feedback

Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

Feedback from Unit Evaluation

Feedback

Provided clear unit requirements. Provided useful learning materials. Provided useful feedback.

Recommendation

None

Unit Learning Outcomes

On successful completion of this unit, you will be able to:

1. Distinguish the source of potential fraud threats to organisations
2. Apply Fraud Triangle Theory to identify potential fraudsters
3. Distinguish known fraud methods and identify internal controls that reduce opportunities for fraud
4. Recognise and understand accounting symptoms of fraud, and follow investigation processes
5. Distinguish the criminal and civil legal processes for resolving alleged fraud.
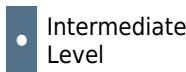
N/A

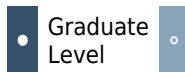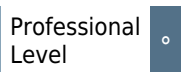# Alignment of Learning Outcomes, Assessment and Graduate Attributes
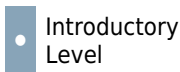
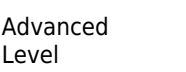| — N/A Level	Introductory Level	Intermediate Level	Graduate Level	Professional Level	Advanced Level

Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	**2**	**3**	**4**	**5**
1 - Online Quiz(zes) - 10%	●	●	●		
2 - Practical Assessment - 30%		●	●	●	●
3 - Take Home Exam - 60%	●	●	●	●	●

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	**2**	**3**	**4**	**5**
1 - Knowledge	○	○	○		○
2 - Communication				○	○
3 - Cognitive, technical and creative skills			○	○	

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
4 - Research		○		○	
5 - Self-management				○	
6 - Ethical and Professional Responsibility	○				
7 - Leadership					
8 - Aboriginal and Torres Strait Islander Cultures					

Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes							
	1	2	3	4	5	6	7	8
1 - Online Quiz(zes) - 10%	○		○			○		
2 - Practical Assessment - 30%	○	○	○	○	○	○		
3 - Take Home Exam - 60%	○		○			○		

Textbooks and Resources

Textbooks
ACCT20079

Prescribed

Fraud Examination
Edition: 6th edn (2018)
Authors: Albrecht et al
Cengage Learning
United States
ISBN: 9781337619677
Binding: eBook

View textbooks at the CQUniversity Bookshop

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)

Referencing Style

All submissions for this unit must use the referencing style: American Psychological Association 7th Edition (APA 7th edition)
For further information, see the Assessment Tasks.

Teaching Contacts

Kazi Islam Unit Coordinator
k.islam@cqu.edu.au

Schedule

Week 1 - 10 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Fraud – Nature, Perpetrators & Motivation Fraud in Australia	ALB ch 1-2	

Week 2 - 17 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Fraud Methods – Manual and IT Environments	ALB ch 14, 17	Quiz 1 Open 23 July 9.00 AM AEST

Week 3 - 24 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Fraud Prevention	ALB ch 3-4	Quiz 1 Close 30 July 5:00 PM AEST

Week 4 - 31 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Fraud Detection Data Driven Detection	ALB ch 5-6	Quiz 2 Open 6 August 9:00 AM AEST

Week 5 - 07 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic
Fraud Investigation Inquiry Methods	ALB ch 7-10	Quiz 2 Close 13 August 5:00 PM AEST

Vacation Week - 14 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic

Week 6 - 21 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic
Management Fraud Detection methods, including ratio analysis	ALB ch 11-13	Quiz 3 Open 27 August 9:00 AM AEST

Week 7 - 28 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic
Identity Fraud	ALB ch 15	Quiz 3 Close 03 Sept 5:00 PM AEST

Week 8 - 04 Sep 2023

Module/Topic	Chapter	Events and Submissions/Topic
Other Types of Fraud e.g. Taxation, Elderly, Insurance	ALB ch 16	Quiz 4 Open 10 Sept 9:00 AM AEST

Week 9 - 11 Sep 2023

Module/Topic	Chapter	Events and Submissions/Topic
Not-for-Profit Sector	Readings	Quiz 4 Close 17 Sept 5:00 PM AEST. Practical Assessment Part B: Take-Home Test (worth 20% of marks for the unit) will be held Friday 9.00 AM AEST in Week 9.

Week 10 - 18 Sep 2023

Module/Topic	Chapter	Events and Submissions/Topic
Medicare Fraud Corporate Failure	Readings	Quiz 5 Open 24 Sept 9:00 AM AEST

Week 11 - 25 Sep 2023

Module/Topic	Chapter	Events and Submissions/Topic
Fraud Resolution Expert Witness	ALB ch 18	Quiz 5 Close 01 Oct 5:00 PM AEST Practical Assessment Part A: Report (worth 10% of marks for the unit) due Friday 5.00 PM AEST in Week 11.

Week 12 - 02 Oct 2023

Module/Topic	Chapter	Events and Submissions/Topic
Unit Review		

Review/Exam Week - 09 Oct 2023

Module/Topic	Chapter	Events and Submissions/Topic

Exam Week - 16 Oct 2023

Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1 FORTNIGHTLY ONLINE QUIZ

Assessment Type
Online Quiz(zes)

Task Description
Five (5) fortnightly online quizzes are required to be completed. Each quiz is to be completed individually, is open for approximately 7 days, and covers the preceding 2 weeks of classes. Each quiz consists of a set of multiple-choice questions and is marked out of 15. The weighting for quiz results is 10% of the total marks.

Number of Quizzes
5

Frequency of Quizzes
Fortnightly

Assessment Due Date

Fortnightly quizzes will open on Sunday at 9:00 AM AEST and will close on the following Sunday at 5:00 PM AEST. Opening and closing dates of the 5 quizzes are available in weekly schedule.

Return Date to Students

Your results of the quiz will be automatically generated and will be displayed upon completion of the quiz. You can access your results again on the unit website via the Grade book. You will be able to check your quiz for incorrect answers after the quiz has closed.

Weighting
10%

Assessment Criteria
This assessment item will assess your problem-solving skills in relation to the forensic accounting concepts covered in the prior 2 weeks.

Referencing Style

- American Psychological Association 7th Edition (APA 7th edition)

Submission
Online

Submission Instructions
Each quiz is to be completed online within Moodle.

Learning Outcomes Assessed

- Distinguish the source of potential fraud threats to organisations
- Apply Fraud Triangle Theory to identify potential fraudsters
- Distinguish known fraud methods and identify internal controls that reduce opportunities for fraud

Graduate Attributes

- Knowledge
- Cognitive, technical and creative skills
- Ethical and Professional Responsibility

2 PRACTICAL ASSESSMENT

Assessment Type
Practical Assessment

Task Description
This assessment has 2 parts - Part A Report (10%) and Part B Take-Home Test (20%).
Part A Report (10%): This assignment requires submission of a written report on a chosen topic. Word length for the report – 1500 words. You should refer to at least 5 sources in preparing your report using APA referencing. Topics and rubric will be available on Moodle. Submit your report via Moodle by the due date in Week 11.
Part B Take-Home Test (20%): This is a 1-hour test to be held at a scheduled time on Friday in Week 9. Two case studies and/ or short-answer questions will be based on material covered in Weeks 1-5. Students may refer to lecture notes and the eBook, but not other Internet resources.

Assessment Due Date

Part A Report: Report is due in Week 11 on Friday 5:00 PM AEST. Part B Take-Home Test: To be conducted in Week 9 on Friday 9.00 AM AEST.

Return Date to Students

Part A Report: Within 14 days of the due date. Part B Take-Home Test: Within 14 days of the due date.

Weighting
30%

Assessment Criteria
Part A: Report: Use of sources, correct referencing, structure of report, synthesis and conclusions, quality of writing, grammar, syntax and spelling. Please refer to marking rubric on Moodle.
Part B: Take-Home Test: The test will examine students' ability in identifying relevant theory and demonstrating knowledge, applying relevant theory and knowledge to solve problems, and quality of writing, grammar, syntax and spelling.

Referencing Style

- [American Psychological Association 7th Edition (APA 7th edition)](#)

Submission
Online

Submission Instructions
Part A Report to be submitted via Moodle and Part B Take-Home Test to be submitted via Moodle.

Learning Outcomes Assessed

- Apply Fraud Triangle Theory to identify potential fraudsters
- Distinguish known fraud methods and identify internal controls that reduce opportunities for fraud
- Recognise and understand accounting symptoms of fraud, and follow investigation processes
- Distinguish the criminal and civil legal processes for resolving alleged fraud.

Graduate Attributes

- Knowledge
- Communication
- Cognitive, technical and creative skills
- Research

- Self-management
- Ethical and Professional Responsibility

3 TAKE-HOME EXAM

Assessment Type
Take Home Exam

Task Description
The take-home exam will be posted to Moodle at the date and time scheduled for the exam. This document is to be downloaded, completed and resubmitted by the due time. The duration of the exam will be announced in moodle, allowing for downloading, completion and submission. Late submissions will not be marked. Further information is available on Moodle.

Assessment Due Date

During the examination period.

Return Date to Students

Results will be released after approval of grades.

Weighting
60%

Assessment Criteria
The paper will examine students' ability in identifying relevant theory and demonstrating knowledge, applying relevant theory and knowledge to solve problems, and quality of writing, grammar, syntax and spelling.

Referencing Style

- American Psychological Association 7th Edition (APA 7th edition)

Submission
Online

Submission Instructions
The take-home exam paper is to be submitted via Moodle by the due date and time.

Learning Outcomes Assessed

- Distinguish the source of potential fraud threats to organisations
- Apply Fraud Triangle Theory to identify potential fraudsters
- Distinguish known fraud methods and identify internal controls that reduce opportunities for fraud
- Recognise and understand accounting symptoms of fraud, and follow investigation processes
- Distinguish the criminal and civil legal processes for resolving alleged fraud.

Graduate Attributes

- Knowledge
- Cognitive, technical and creative skills
- Ethical and Professional Responsibility

Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the **Student Academic Integrity Policy and Procedure**. This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

What is a breach of academic integrity?
A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

Why is academic integrity important?
A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

Where can I get assistance?
For academic advice and guidance, the Academic Learning Centre (ALC) can support you in becoming confident in completing assessments with integrity and of high standard.

What can you do to act with integrity?

Be Honest
If your assessment task is done by someone else, it would be dishonest of you to claim it as your own

Seek Help
If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)

Produce Original Work
Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem