Dr Samar El Sayad

Course Title:	FORENSIC ACCOUNTING
Course Code:	ACC 444
Program:	BACHELOR OF SCIENCE IN ACCOUNTING
Department:	ACCOUNTING
College:	COLLEGE OF BUSINESS ADMINISTRATION
Institution:	PRINCE SULTAN UNIVERSITY

National Accreditation

International Accreditation

Table of Contents

A. Course Identification

1. Credit hours:	**3 credit hours**

2. Course type

a.   University ☐   College ☐   Department ☑   Others ☐

b.   Required ☑   Elective ☐

3. Level/year at which this course is offered: **4**

4. Pre-requisites for this course (if any)**:**
- COMPUTER APPLICATIONS FOR BUSINESS (CS 202)
- AUDITING & ASSURANCE (ACC348)

5. Co-requisites for this course (if any)**: N/A**

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	**Traditional classroom**	X	%70
2	**Blended**		
3	**E-learning**	X	%30
4	**Correspondence**		
5	**Other**		

7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
Contact Hours		
1	**Lecture**	39
2	**Laboratory/Studio**	-
3	**Tutorial**	-
4	**Others** (Major Exam, project presentation, etc.)	6
	Total	45
Other Learning Hours*		
1	**Study**	45
2	**Assignments**	5
3	**Library**	5
4	**Projects/Research Essays/Theses/Case Studies**	5
5	**Others** (Self Study Professional Certification Program)	20
	Total	80

* The length of time that a learner takes to complete learning activities that lead to achievement of course learning outcomes, such as study time, homework assignments, projects, preparing presentations, library times

B. Course Objectives and Learning Outcomes

1. Course Description

This course provides fundamental knowledge about forensic accounting. Topics include the professional standards that apply to forensic accounting, legal system, managing forensic engagement, gathering information, discovery, and reporting. It also covers some cybersecurity topics such as cyberattacks and data protection.

2. Course Main Objective

The main of purpose of this course is to develop thorough understanding of financial fraud and white-collar crimes through the lens of forensic accounting. It provides insights about the accounting techniques that can be used to evaluate data in financial crimes. As forensics accounting and cybersecurity go hand in hand, this course, also, gives a brief introduction about cybersecurity risks and how to protect data.

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge:**	
1.1	Identify the accounting techniques to evaluate data in investigating financial crimes.	PLO 1.1
1.2	Demonstrate an in-depth understanding of how to manage forensic investigation into financial crimes and cybersecurity risk.	PLO 1.1
2	**Skills :**	
2.1	Assess to what extent accounting techniques help in investigating financial crimes.	PLO 2.1
2.2	Ability to protect data from attacks.	PLO 2.1
2.3	Apprehend the relevant legal issues when dealing with financial crimes.	PLO 2.1
3	**Competence:**	
3.1	Demonstrate effective team work in group assignments and discussions.	PLO 3.2

C. Course Content

1. Topics to be Covered		
List of Topics	**No. of Weeks**	**Contact Hours**
AICPA Guidelines for Forensic Accounting Engagement & the role of Forensic Accountant. ● Applicable Guidance for Forensic Accounting. ● Attestation Vs. Forensic Accounting ● AICPA's Code of Professional Conduct ● Auditor Vs. Forensic Accountant ● Skills of Forensic Accountant ● Forensic Accounting Engagement	1	3
	1	3

Basic Structure of the Legal System & Forensic Engagement Management ● Civil and Criminal Laws ● Resolving disputes ● Bankruptcy ● Preliminary Procedures ● Scope of Forensic Engagement ● Reporting		
Collecting Evidence & Conducting Interviews ● Finding Evidence ● Evidence Retention ● Interview planning ● Interview Facilitation	1	3
Investigative Techniques & Testimony ● Investigative Approaches ● Fraud Investigation Techniques ● Valuing Assets ● Litigation & Expert Consultants ● Depositions & Trials	1	3
Reporting & Bankruptcy ● Reporting Requirements ● General Standards Rule ● Reports Examples ● Types and Forms of Bankruptcies ● Role of Forensic Accountants in Bankruptcy Engagement ● Bankruptcy Fraud	1	3
Technology & Forensic Engagements ● Computer Forensic Engagement ● Electronically Stored Information ● Data Visualization ● Data Mining Vs. Data Analysis ● Challenges	2	6

Economic & Intellectual Property Infringement Damages & Family Law Engagements ● Components of Economic Damage Analysis ● Calculations of Economic Damages ● Examples ● Laws & Economic Damages ● Intellectual Property Infringement Damages ● Calculations of Infringement Damages ● Forensic Accountant Tasks in Family Law Engagements	1	3
Fraud and Asset Misappropriation ● Types of Fraud ● Fraud Prevention ● Fraud Detection ● Risk Assessment ● Fraud Investigation ● Role of Forensic Accountants ● Asset Misappropriation	2	6
Litigation Matters Valuation ● Valuation Engagement ● Gathering Information ● Analyzing Data ● Reporting	2	6
Cybersecurity & its Importance ● Introduction ● The importance of cybersecurity ● Accountants role in cybersecurity ● Key Concepts	1	3
Cyberattacks & Data Protection ● Types of Cyberattacks ● Attacks Prevention ● Data Protection	1	3
Project Work & Revision	1	3

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	**Knowledge**		
1.1	Identify the accounting techniques to evaluate data in investigating financial crimes.	A combination of lectures, discussion and case studies	Class test/Quiz, Assignments
1.2	Demonstrate an in-depth understanding of how to manage forensic investigation into financial crimes and cybersecurity risk.	lectures and discussions	Examinations, Assignments
…			
2.0	**Skills**		
2.1	Assess to what extent accounting techniques help in investigating financial crimes.	A combination of lectures and case studies	Examinations, Assignments
2.2	Ability to protect data from attacks.	A combination of lectures and case studies	Examinations, Assignments
2.3	Apprehend the relevant legal issues when dealing with financial crimes.	A combination of lectures and problem solving exercises	Examinations, Assignments
3.0	**Competence**		
3.1	Demonstrate effective team work in group assignments and discussions	A combination of lectures and discussions	Assignments
…			

2. Assessment Tasks for Students

#	*Assessment task	Week Due	Percentage of Total Assessment Score
1	Student Assessment (Participation, Assignments (and attendance	Every week	10%
2	Examination –Major I	7	20%
3	Fundamentals of Forensic Accounting Certificate	14	20%
4	Project & Presentation	15	10%
5	Final Exam	16	40%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Instructors allocate six office hours per week for students' consultation (4 office hours and 2 academic advising hours). In addition, students are welcomed anytime by appointment if they cannot come during the office hours.

F. Learning Resources and Facilities

1.Learning Resources

Required Textbooks	AICPA Fundamentals of Forensic Accounting Certificate Material
Essential References Materials	AICPA Fundamentals of Forensic Accounting Certificate Material
Electronic Materials	To be advised
Other Learning Materials	• Essentials of Forensic Accounting (AICPA) 2nd Edition, by Michael A. Crain, William S. Hopwood, Richard S. Gendler, George R. Young, Carl Pacini • Artificial Intelligence for Audit, Forensic Accounting, and Valuation: A Strategic Perspective, 1st Edition, by Al Naqvi • Cybersecurity Fundamentals for Finance and Accounting Professionals Certificate, 1st Edition, by AICPA

2. Facilities Required

Item	Resources
Accommodation Classrooms, laboratories, demonstration) (.rooms/labs, etc	Classroom with 25 seating capacity
Technology Resources AV, data show, Smart Board, software, etc) (.	Laptop, data show, whiteboard, LMS, and Microsoft Office, Internet Connection
Other Resources Specify, e.g. if specific laboratory) equipment is required, list requirements or (attach a list	Laptop

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	Course leader Program leaders	**Direct assessment** – Classroom observation **Indirect assessment** - Course Evaluation Survey
Extent of achievement of course learning outcomes	Faculty	**Direct assessment** – Academic assessment (AOL) Rubrics assessment **Indirect assessment** Course Evaluation Survey
Quality of learning resources	Student	**Indirect assessment** Course Evaluation Survey

Action Plan continuity (Closing the loop)	AOL Committee and course leaders	AOL Report

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)
Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify)
Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department of Accounting Council
Reference No.	.Meeting No
Date	