



ACCG878

Fraud Detection, Investigative Techniques

S2 External 2017

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

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Moderator

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Credit points

4

Prerequisites

4cp in ACCG or ACST or BUS or ECON or MKTG units at 600 level

Corequisites

Co-badged status

Unit description

This unit is a partner in the Association of Certified Fraud Examiners (ACFE) Anti-Fraud Education Partnership. The unit is designed to provide practical knowledge and skills to manage appropriate responses required to be taken by organisations, fraud examiners and individuals when an allegation of fraud arises. Corporate compliance and action programs with legislative requirements will be addressed as well as fraud and corruption risk assessments that assist discovery, identification and reporting of corporate wrongdoing. In particular, this program enables practitioners to effectively retrieve and secure documentary or other evidence to support fraud investigations. Students will appreciate the composition of the investigation team and the issues and challenges that need to be addressed to successfully manage a fraud investigation.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

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

Demonstrate an understanding of the key legislation relating to fraud and the legal principles underpinning the definition of criminal behaviour.

Analyse the appropriate response and steps required to be taken by organisations, fraud examiners and individuals when an allegation of fraud arises.

Appreciate the composition of the investigation team, the rationale for the inclusion of each individual and the issues and challenges that need to be addressed to successfully manage a fraud investigation conducted by teams.

Apply a framework of logic and inference to secure documentary evidence, identify relationships, prepare an investigative report and understand the role and nature of witness testimony.

General Assessment Information

Assessment Criteria

Three criteria will be used to assess student work in this Unit:

- Knowledge Development: Understanding of key ideas, knowledge components and their interrelationships.
- Application: Ability to apply theoretical ideas and frameworks to educational practice in a critically reflective way.
- Presentation: The extent to which the work has been written and presented in a manner consistent with accepted academic standards

Performance in relation to each of these criteria will be assessed against the standards below.

Knowledge Development (K)

| Level | Standard |
|---------|--|
| 11 - 12 | An insightful, comprehensive treatment of all task requirements, demonstrating advanced understanding of the complexities of knowledge in the applied context and of the inter-relationships between knowledge components. |

| | |
|-----------|---|
| 9 - 10 | A comprehensive treatment of all task requirements, demonstrating sound understanding of the complexities of knowledge in the applied context and good understanding of the inter-relationships between knowledge components. |
| 7 - 8 | All task requirements are satisfactorily addressed, with most treated comprehensively. There is a good understanding of most discrete knowledge components, but not a comprehensive understanding of the interrelationships between these components. |
| 6 | Many task requirements are addressed to a modest standard but not comprehensively, with limited recognition of relationships between components. |
| 1 - 5 | The work does not demonstrate a satisfactory grasp of the knowledge covered in the Unit. |

Application (A)

| | |
|---------------|---|
| 11 - 12 | Excellent capacity to critically reflect on, analyse and/or solve problems, to compare situations, explain and interpret behaviour using a variety of conceptual tools and apply knowledge in new contexts. |
| 9 - 10 | Good capacity to critically reflect on, analyse and/or solve problems, to compare situations, and to explain and interpret behaviour using a variety of conceptual tools. |
| 7 - 8 | Generally demonstrates a sound capacity to reflect on, analyse and/or solve problems, using knowledge to identify, classify and interpret in a meaningful way. |
| 6 | Much of the work demonstrates at least some capacity to use knowledge to critically reflect on, analyse and/or solve problems. |
| 1 - 5 | The work does not contain sufficient evidence of applying knowledge effectively to critically reflect on, analyse and/or solve problems. |

Presentation (P)

| | |
|---------------|---|
| 11 - 12 | Written and presented to an exemplary academic standard. |
| 9 - 10 | Written and presented to a high academic standard. |
| 7 - 8 | Generally written and presented in a very satisfactory manner—most of the writing is clear, grammatically correct and accurate in terms of spelling, suitably referenced and presented. Literature generally used very appropriately. |
| 6 | The writing, presentation and use of the literature have a few flaws but a reasonable proportion of the structure, grammar and referencing is adequate, with sufficient coherence and clarity for the reader to understand most of the ideas and arguments. |
| 1 - 5 | Significant flaws in writing and/or presentation, with considerable scope for improving some or all of the following: clarity, grammar, spelling, quotations, referencing and/or presentation. |

Assessment Tasks

| Name | Weighting | Hurdle | Due |
|---|-----------|--------|-----------------------------|
| Online Forums | 20% | No | 1: Week 3; 2: Week 11 |
| Reflective Task | 30% | No | RT 1: 24.8.17; RT2: 5.10.17 |
| Case Investigation Report | 50% | No | 5pm 12.11.17 |

Online Forums

Due: **1: Week 3; 2: Week 11**

Weighting: **20%**

Details of the Online Forums are provided for each Module and will be discussed in the seminars. In summary the topics are:

Forum 1

Responding to the Allegations

Assessed

The most critical part of planning a fraud investigation is determining exactly what needs to be investigated and what information and resources are available. For further details, see Mod 1

Forum 2

Investigative Techniques

Assessed

The role of the investigator is not to establish guilt or innocence. It is to establish the facts about what has happened, to investigate and to report the fact uncovered by their investigation in an impartial, objective manner. For further details, see Mod 3

Deadlines for each Forum are provided in *Relationship between Assessment and Learning Outcomes* in the Unit Assessment Guide (pages 13-14).

Note that assessment of Forums 1 and 2 and subsequent marks given (0-10 for each forum) will be based on your contributions as a whole. That means there is scope to get some things wrong, ask co-discussants for clarification, respond superficially and so on, and still get a very favourable assessment. Importantly, each comment is NOT marked individually. Instead, I'm looking to see how well your contributions, taken as a whole, meet the assessment criteria for the Unit and contribute to the group's understanding by:

- expressing your opinions, where possible supported by evidence from the literature or your observations
- connecting current discussion with previously covered concepts, readings or field experience (e.g., your work experience or material from case studies)
- critically questioning other students' thinking
- posting questions or providing a synthesis of issues raised

While it is acceptable to occasionally make general comments during Forums, this is not the place for colloquial chat about the topic. You should present your material in an academically appropriate way. While it does not need to be as formal as one finds in assignment, nevertheless your postings should be written in coherent English and properly punctuated, sequenced and structured.

Other suggestions:

- During the Forums, avoid using attachments unless absolutely necessary. Most of us don't like opening and reading lengthy attachments before we respond. Aim for active, reflective interchange of ideas, not lengthy declarations. In particular, do NOT prepare a long formal statement of your position on a topic and post it as an attachment. Keep your postings short. Instead of writing a whole page, just write a paragraph or two.
- Stay involved. Do not go into a Forum for a few hours or over a few consecutive days, make a number of postings, then not go in again. Doing so is inconsiderate of people who are engaged in an ongoing way
- When you want to respond to a particular topic or comment, just reply specifically to that, rather than making a general posting. This results in a 'threaded' discussion where you can have several meaningful topics happening in parallel.
- Make sure you can see all the postings, especially after the discussion has been going for a while and there are lots of comments.
- Note that non-submission into the Forums will result in an automatic fail grade for the Forum assessment missed.

On successful completion you will be able to:

- Demonstrate an understanding of the key legislation relating to fraud and the legal principles underpinning the definition of criminal behaviour.
- Analyse the appropriate response and steps required to be taken by organisations, fraud examiners and individuals when an allegation of fraud arises.
- Appreciate the composition of the investigation team, the rationale for the inclusion of each individual and the issues and challenges that need to be addressed to successfully manage a fraud investigation conducted by teams.

- Apply a framework of logic and inference to secure documentary evidence, identify relationships, prepare an investigative report and understand the role and nature of witness testimony.

Reflective Task

Due: **RT 1: 24.8.17; RT2: 5.10.17**

Weighting: **30%**

The Reflective Tasks have a definite topic based on the unit case study, your contributions are assessed and feedback is given. Details of the Reflective Tasks are provided for each Module and will be discussed in the seminars. In summary the topics are:

Reflective Task 1

Responding to the Allegations

Assessed

A reflective activity based on Module One. Topic will be given in Module 1 (Week 2) and assessment submitted in Week 4. For further details regarding content, see Mod 1

Reflective Task 2

Building The Fraud Examination Team

Assessed

A reflective activity based on Module Two. Topic will be given in Module 2 (Week 6) and assessment completed in Week 8. For further details regarding content, see Mod 2

Deadlines for each Reflective Task are provided in the Assessment Guide under the heading *Relationship between Assessment and Learning Outcomes (pages 13-14 of that guide)*. Online submission will be subject to Turn-it-in check. Maximum 150 words. Note that assessment of the Reflective Task 1 and 2 will be based on your reflections in response to a specific question given in class. This question is based on particular categories of topics in the unit. I am looking to see how well you understand the topics covered, can meet the assessment criteria for the Unit and illustrate your ability to potentially integrate the topics covered into practice:

- expressing your opinions, where possible supported by evidence from the unit topics and case studies, literature or your observations
- connecting the reflective task with previously covered concepts, readings or field experience
- You will not be able to complete the RTs successfully by just quoting authors--at some point in each RT, you will need to state clearly what YOU think, based on your reading

and experience

- The style of writing and citing literature is less formal than for an assignment, and there is more scope for your personal reflections
- If the material you cite is from the text or has been referred to elsewhere (e.g., in e-reserve), it is sufficient to use a simple acknowledgement such as 'I think that this is what Silverstone *et al* (2012) is referring to when it is stated that ...' If the reference has not been referred to in the notes or texts, acknowledge briefly in any sensible way.
- You should present your material in an academically appropriate way. Your assessment should be written in coherent English and properly punctuated, sequenced and structured.

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission – 20% penalty). This penalty does not apply for cases in which an application for disruption of studies is made and approved. No submission will be accepted after any solutions have been posted.

On successful completion you will be able to:

- Demonstrate an understanding of the key legislation relating to fraud and the legal principles underpinning the definition of criminal behaviour.
- Analyse the appropriate response and steps required to be taken by organisations, fraud examiners and individuals when an allegation of fraud arises.
- Appreciate the composition of the investigation team, the rationale for the inclusion of each individual and the issues and challenges that need to be addressed to successfully manage a fraud investigation conducted by teams.
- Apply a framework of logic and inference to secure documentary evidence, identify relationships, prepare an investigative report and understand the role and nature of witness testimony.

Case Investigation Report

Due: **5pm 12.11.17**

Weighting: **50%**

In Week 1 a 'real life' case study scenario will be given. This case study will be used in a logical flow as the basic model for the fraud investigation in all the modules covered in the unit. The case investigation report is based on the findings of the fraud investigation case study used in the unit. Consequently gathering evidence for the report should be a continuing feature of your participation in the unit. A fraud examiner is responsible for writing clear, accurate and unbiased reports reflecting the fraud investigation and fraud examination results.

The suggested structure of the finished Case Investigation Report is:

1. Short introduction
2. Background (*in final form, about 500 words*)
3. Executive Summary (*in final form, about 500 words*)
4. Fraud Investigation Procedures (*In final form, should be no more than 1500 words*).
5. Recommendations (*Remedial measures/specific recommendations/follow up action necessary or recommended final form, should be around 500 words*)
6. Attachments (*attach important documentation, exhibits*)
7. List of literature you've cited

This assignment is to be a concise word processed document (maximum 3,000 words) and English expression is very important in this task. Online submission will be subject to a Turn-it-in check.

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission – 20% penalty). This penalty does not apply for cases in which an application for disruption of studies is made and approved. No submission will be accepted after solutions have been posted.

Note that non-submission of the assignment will result in an automatic fail grade for the unit.

On successful completion you will be able to:

- Demonstrate an understanding of the key legislation relating to fraud and the legal principles underpinning the definition of criminal behaviour.
- Analyse the appropriate response and steps required to be taken by organisations, fraud examiners and individuals when an allegation of fraud arises.
- Appreciate the composition of the investigation team, the rationale for the inclusion of each individual and the issues and challenges that need to be addressed to successfully manage a fraud investigation conducted by teams.
- Apply a framework of logic and inference to secure documentary evidence, identify relationships, prepare an investigative report and understand the role and nature of witness testimony.

Delivery and Resources

The on-campus sessions provide opportunities to explore concepts covered in the Modules through seminars, discussions and group activities. Students studying in Australia on international study visas are required to attend all on-campus sessions. For other students, attendance is strongly encouraged but not a course requirement.

| <i>Date</i> | <i>Time?</i> | <i>Focus?</i> |
|-------------------------------------|-----------------|--|
| Saturday 1 = Sat 12 August | 9.00am – 5.00pm | Module 1; RT1; Forum 1; Case Investigation Report |
| Saturday 2 = Sat 9 September | 9.00am – 5.00pm | Module 2, RT2: Case Study description; *Guest Lecturer* |
| Saturday 3 = Sat 21 October | 9.00am – 5.00pm | Module 3, Forum 2; Final Case Study analysis; *Guest Lecturer* |

The timetable for classes can be found on the University web site at:

<http://www.timetables.mq.edu.au/>

The normal format for each on-campus session will be as follows:

1. seminars / interactive discussion
2. review of pre-assigned tasks and/or practice questions
3. group discussions

(a) Seminar / interactive discussion – each on-campus session, the lecturer will lead discussion covering the key points of the relevant material. The format and approach for this session will vary but may include a question and answer session where students will be asked to participate. This will require students to have pre-read the material.

(b) Preparation and review of pre-assigned tasks and/or practice questions –students will be expected to complete, and contribute to discussion concerning, various set tasks and practice questions. The amount of time spent on these tasks/questions and the campus session in which they are completed will be at the discretion of the lecturer and will depend upon time available. Accordingly, students should bring a copy of these questions to every on-campus session.

Prescribed and Recommended texts and/or materials

Commonwealth Government, *Corporations Act* 2001 (Corporations Act) Part 9.4AAA Section 1317 AA-AE, http://www.comlaw.gov.au/Details/C2013C00003/Html/Volume_5#_Toc344127819

Independent Commission Against Corruption Act 1988 No 35. <http://www.legislation.nsw.gov.au/maintop/view/inforce/act+35+1988+cd+0+N>

New South Wales Government, *Public Interest Disclosures Act* 1994 No 92, <http://www.legislation.nsw.gov.au/viewtop/inforce/act+92+1994+FIRST+0+N/>

Privacy and Personal Information Protection Act 1998, http://www.austlii.edu.au/au/legis/nsw/consol_act/papipa1998464/

Jackson, C.W. *Detecting Accounting Fraud: Analysis and Ethics*, Global Edition, Pearson Publishers, ISBN 10: 1292059400/ ISBN 13: 9781292059402

Wells, J.T. (2017) *Corporate Fraud Handbook: Prevention and Detection*, 5th Edition. ISBN: 978-1-119-35198-6 ((Electronic version available Macquarie Library e-Reserve)

Silverstone, H., Sheetz, M. Pednault, S. and Rudewicz, F (2012) *Forensic Accounting and Fraud*

Investigation for Non-Experts, 3rd Ed, John Wiley & Sons, New Jersey, USA (Electronic version available Macquarie Library e-Reserve HV8079.F7.S55 2012)

Recommended Books

Meyer, P. (2010) *Liespotting: Proven Techniques to Detect Deception*, St. Martins Griffin, New York.

Pednault, S. (2010) *Anatomy of a Fraud Investigation: from detection to prosecution*, John Wiley & Sons, Inc. Hoboken, New Jersey.

Rabon, D. and Chapman, C. (2010) *Fraud –Related Interviewing*, Carolina Academic Press, Durham, North Carolina.

A module-by-module list of the topics to be covered is at the end of the unit guide.

| Component | Details |
|-----------------------------------|---|
| Unit Outline | Read this Unit Outline right through first. It contains a great deal of information that you'll need to know, including assessment requirements and grading criteria, schedules of activities, reading guidelines and information about plagiarism, progress and where to get help. |
| Modules | There are three Modules in this Unit. The three provide summaries of content, suggested readings, Practical Assessment Tasks (readings and associated questions to help guide your study) and information about online Forums and Assignments. See the next Section for details. |
| Reflective Task Assessment | Two in-class Reflective Task (RT) assessments will be conducted. You are required to complete and submit these assessments online and your assessment will be assessed. Reflective Tasks are exercises designed to encourage reflection on Unit topics and associated readings. For details of RTs and how they are assessed, see <i>Relationship between Assessment and Learning Outcomes</i> section, pages 13-14 of the ACCG878 Assessment guide. Online submission subject to Turn-it-in check. |
| Online Forum | Two formal online Forums will be conducted during the Semester. These are analogous to tutorials in a traditional course. You are required to participate actively in these, and your contributions will be assessed. There is an informal 'Drop In Dialogue' (not assessed!), allowing opportunities for discussions and requests for help from classmates which might take place outside a traditional class. For example, if you want to meet online with a few classmates to swap drafts of your evolving report and get their help, the 'Drop In Dialogue' is a good place to do it. |
| Dialogue | Use 'Convenor Chat' to email the Convenor when you need to get in touch. |
| e-Reserve | Recommended readings can be downloaded from e-Reserve. The e-reserve link gives you access to other areas of the library that you will need, namely the Journal Finder, Catalogue and Databases. |

Overview of Modules

An overview of modules is given below:

| Module | Provides opportunities for participants to: |
|---------------|--|
| | |

| | |
|---|---|
| Module 1 Responding to the Allegations | <ul style="list-style-type: none">• recognise the different types of fraud and the assessment criteria for fraud• appreciate the impact of components of the fraud triangle • develop an effective fraud policy and understand the merits of a fraud risk management program• understand the first steps that organisations and fraud examiners should take when an allegation of fraud arises |
| Module 2 Building the Fraud Investigation team | <ul style="list-style-type: none">• design the structure of the investigation team• identify skills required to conduct an investigation• understand the selection process for fraud investigation team members• develop understanding of the challenges in managing the fraud examination team |
| Module 3 Project Management | <ul style="list-style-type: none">• outline a fraud investigative course of action• identify phases, tasks and checkpoints in a fraud investigation• address planning, managing and monitoring the investigation and the investigation team• understand the importance of balancing conflicting resources and time management |

Work Requirements

This Unit has been designed as a 4 postgraduate credit point Unit, requiring the equivalent of 13 weeks of work over one semester. Being a four credit-points Unit you should expect to spend a minimum of 12 hours per week to meet the requirements of the Unit. As a postgraduate student, you bring valuable knowledge and experience to the Unit. As you work through the Unit, try to:

- critically question your own preconceptions
- share your insights with others in the group
- contribute to critical analysis and debate of concepts found in the literature and the views of other class members.

In completing the Unit, you are expected to:

- participate fully in online forums and in seminars
- provide feedback in class and/or in the 'Drop In Dialogue'
- read at least the material in e-reserve and any other materials designated for each module, and bring this reading into discussions.

Frequently asked questions about assessment

Q1 *If I fail an assignment, can I do it again?*

If you fail the final Assignment, the Case Investigation Report, you can ask to resubmit. The Unit Convener is not obliged to agree, but you are more likely to get agreement for resubmission if (a) you submitted the piece of work before the deadline (b) your assignment has the potential to achieve a pass with a moderate amount of supplementary work (c) your request to resubmit occurs within a few days of receiving initial feedback (d) your work for RT1 and Forums are sound. If you meet these criteria, and get agreement to resubmit your work, the highest rating you will receive, regardless of quality, is 7 on each criterion.

Q2 *Does it matter if I get the assignment to you a few days after the deadline?*

Yes, you are expected to adhere to deadlines. Extensions are normally only agreed to because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying under the Disruptions to Studies Policy. The University's policy on special consideration process is available at <http://www.mq.edu.au/policy/docs/disruptionstostudies/policy.html>. If you request an extension for general work-related or general personal reasons, it is unlikely to be agreed to; and, if it is, the extension may impact negatively on your overall mark.

Q3 *Does word length matter?*

Yes. Writing more gives an unfair advantage. There is a skill to writing concisely which you should practise. There is also a subjective angle to word length—if what you write is penetrating and clean, I'm more likely to overlook it; but if it is padded and meandering, I'm more likely to be concerned by excessive word length.

Q4 *Do you have a preferred citation system?*

Yes, I'll accept any recognised system. If you need extra information on how to cite material and how to format references, see Referencing and Style Guides at http://www.mq.edu.au/on_campus/library/

Q5 *I tried to find a journal article in e-Reserve, but it wasn't there. What do I do?*

Some recommended articles are held in databases to which the university already subscribes. When that happens, you may be directed to the database and have to find the journal, volume and pages you want directly. Alternatively, go to Library / Journal Search / and type in the journal you want and then, of course, volume, number and pages etc.

Q6 *I haven't done a formal assignment like this for a long time. Have you got some suggestions?*

If you are finding assignment writing a struggle, the [Study Skills Support Unit](#) is there to help. They offer workshops, individual consultation and a range of resources.

Q7 *How do I acknowledge graphics from a website?*

The only requirement here is to acknowledge other people's intellectual property relevant to the Unit. Using clip-art or generic images cut from a website is not an issue but, if you were to cut significant words or images (e.g., a flow-chart relating to org structure), indicate this in a footnote acknowledging the website you got it from.

Assignment Preparation and Submission

At the start of each assignment submitted online (Reflective Tasks and Case Investigation Report), you are required to paste in the following words and insert your name:

I, **[Insert your name]**, declare that:

This assignment is entirely my own work based on my personal study and/or research.

- I have acknowledged all material and sources used in the preparation of this assignment, including any material generated in the course of my employment .
- I have not copied in part, or in whole, or otherwise plagiarised, the work of others.
- The assignment, or substantial parts of it, has not previously been submitted for assessment in any formal course of study in this or any other institution, unless acknowledged in the assignment and previously agreed to by the Unit's Convenor
- The assignment is within the word and page limits specified for the assignment
- The use of any material in this assignment does not infringe the intellectual property / copyright of a third party
- I understand that this assignment may undergo electronic detection for plagiarism and a copy of the assignment may be retained on the University's database and used to make comparisons with other assignments in the future
- All written work must be submitted as Microsoft Word files. When naming files please adopt the following convention, and this wording should also appear on each page of the Assignment : eg **ACCG878 John Smith PA2**

Unit Schedule

| | |
|--|--|
| Module 1: Responding To The Allegations | |
| Topic | Activity (On campus block session 12th August 2017) |
| Introduction to Internal Fraud Investigations | Read Jackson (2015) Ch.1-3; Required: Prepare answers to Peter Madoff Case Study a. and b. (page 64) Read Silverstone <i>et al</i> (2012) Ch.2,pp.17-29 Video: 'Causes of Fraud' |

| | |
|---|---|
| Legal Context of Internal Investigations | (see legislation listed under 'Prescribed and Recommended texts and/or materials Readings List') Video: 'Legal Elements of Fraud'. |
| Finding Fraud | Read Silverstone <i>et al</i> (2012) Ch.7 Read Jackson (Ch 4) Required: Prepare answer to Peregrine case study a (1) and b. Video: 'Other People's Money: The Basics of Asset Misappropriation'. |
| Initial Assessment and Procedure | Read Silverstone <i>et al</i> (2012) Ch.9, pp.143-156 Video: 'Analysing and Managing Financial Information' |
| <p>*Forum 1 will be open Week 3* (14.8.17- 18.8.17) Refer to 'Online Forums' in the unit assessment guide for topic.</p> | |
| <p>*Reflective Task 1 (RT1) is due to be submitted online at 5pm 24th August*</p> | |
| <p>Module 2: The Fraud Examination Team</p> | |
| Topic | Activity (On campus block session 9 September 2017) |
| Managing The Case | Read Silverstone <i>et al</i> (2012) Ch.9, pp.160-167 *Guest Lecturer* Video: 'Corporate Con: Internal Fraud and the Auditor'. |
| Managing The Fraud Investigation Team | Suggested reading: Pednault 2010 (Ch 2) |
| Project Management | Reading: Ch 5 (Jackson); Prepare answers for Tyco International case study c (p.179). Bring an early draft of your case investigation report for discussion with other class members. Video: 'Analysing and Managing Financial Information' |
| Professional Standards | Read Ch 8 (Jackson) 'Effective Practices for Managing Conflicts of Interest' (pp. 307-310) Video: 'Corporate Con: Internal Fraud and the Auditor'. |
| <p>*Reflective Task 2 (RT2) is due to be submitted online at 5pm 5th October 2017*</p> | |
| <p>Module 3: Investigative Techniques</p> | |
| Topic | Activity (On campus block session 21 October 2017) |

| | |
|---|--|
| Electronic Investigation and Surveillance | Read Silverstone <i>et al</i> (2012) Ch. 9, pp.145-163, Ch 12 Suggested reading Pednault (2010), Ch.5 |
| Document Collection and Analysis | *Guest Lecturer* Read Silverstone <i>et al</i> (2012) Ch. 11 Suggested reading Pednault (2010), Ch.7* |
| Interviewing Witnesses and Suspects | Read Silverstone <i>et al</i> (2012) Ch.10 Suggested reading: Rabon & Chapman (2010) Video: 'Beyond the Numbers: Professional Interview Techniques.' |
| Reporting and Litigation | Read Silverstone <i>et al</i> (2012) Ch.14 Read Ch 7 (Jackson) pp.277-278 Enron case 'Are they living happy ever after'. Suggested reading Pednault (2010), Ch.12 Video: 'The Fraud Trial'. Bring an interim draft of your case investigation report for discussion with other class members |
| <p>*Forum 2 will be open in Week 11* (23.10.17- 27.10.17)</p> <p>Refer to 'Online Forums' in the unit assessment guide for topic.</p> <p>*Case Investigation Report is due to be submitted online 5pm Sunday 12 November, 2017*</p> | |

Learning and Teaching Activities

Format for each on-campus session

The normal format for each on-campus session will be as follows: a) seminars / interactive discussion b) review of pre-assigned tasks and/or practice questions c) group discussions (a) Seminar / interactive discussion – each on-campus session, the lecturer will lead discussion covering the key points of the relevant material. The format and approach for this session will vary but may include a question and answer session where students will be asked to participate. This will require students to have pre-read the material. (b) Preparation and review of pre-assigned tasks and/or practice questions –students will be expected to complete, and contribute to discussion concerning, various set tasks and practice questions. The amount of time spent on these tasks/questions and the campus session in which they are completed will be at the discretion of the lecturer and will depend upon time available. Accordingly, students should bring a copy of these questions to every on-campus session. A week-by-week list of the topics and required student activities within each Module is covered in the Unit Schedule in the unit guide.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html

Assessment Policy http://mq.edu.au/policy/docs/assessment/policy_2016.html

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.html

Disruption to Studies Policy (in effect until Dec 4th, 2017): http://www.mq.edu.au/policy/docs/disruption_studies/policy.html

Special Consideration Policy (in effect from Dec 4th, 2017): <https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policies/special-consideration>

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/support/student_conduct/

Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au.

Extensions

You are expected to submit written assessment tasks by the published due date UNLESS you have received written permission to submit your work at a later date from the Unit convenor. Extensions will only be granted in exceptional, unforeseen circumstances (known workload is not a legitimate or sufficient reason for the granting of an extension). However, Special Consideration is available for students who are prevented by serious and unavoidable disruption from completing any Unit requirements in accordance with their ability. All students have the right to submit an application for Special Consideration. Details of how the University defines serious and unavoidable disruption to studies, and information about the processes involved, are contained in the [Disruptions to Studies Policy](#)

Confidentiality

In the actual and virtual classroom, the University respects your right to confidentiality and to having your ideas protected. We aim to develop a safe and secure online learning environment in which you can freely express your ideas and opinions. Your Unit convenor will ensure that all submitted online discussions and assignments are treated with confidentiality and respect.

The password-protected component of your Unit's web site is hosted on Online Learning @ MQ. For information about confidentiality when studying online, see <http://online.mq.edu.au/uw/conf.html>

Note that submission of assignments via iLearn involves an inbuilt automatic check for plagiarism using the Turnitin application.

Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at University Academic Honesty Policy at http://www.mq.edu.au/policy/docs/academic_honesty/policy.html

Grades

Macquarie University uses the following grades in coursework units of study:

HD –High Distinction

D – Distinction

CR – Credit

P – Pass

F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

The final grade that is awarded reflect the corresponding grade descriptor in the Grading Policy.

To pass the unit, students need an overall mark of 50%.

Grading appeals and final examination script viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade. These are available at http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeal

Student Support Services

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

IT Conditions of Use

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Graduate Capabilities

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Demonstrate an understanding of the key legislation relating to fraud and the legal principles underpinning the definition of criminal behaviour.
- Analyse the appropriate response and steps required to be taken by organisations, fraud examiners and individuals when an allegation of fraud arises.
- Appreciate the composition of the investigation team, the rationale for the inclusion of each individual and the issues and challenges that need to be addressed to successfully manage a fraud investigation conducted by teams.
- Apply a framework of logic and inference to secure documentary evidence, identify relationships, prepare an investigative report and understand the role and nature of witness testimony.

Assessment tasks

- Online Forums
- Reflective Task
- Case Investigation Report

Learning and teaching activities

- The normal format for each on-campus session will be as follows: a) seminars / interactive discussion b) review of pre-assigned tasks and/or practice questions c) group discussions (a) Seminar / interactive discussion – each on-campus session, the lecturer will lead discussion covering the key points of the relevant material. The format and approach for this session will vary but may include a question and answer session where students will be asked to participate. This will require students to have pre-read the

material. (b) Preparation and review of pre-assigned tasks and/or practice questions –students will be expected to complete, and contribute to discussion concerning, various set tasks and practice questions. The amount of time spent on these tasks/questions and the campus session in which they are completed will be at the discretion of the lecturer and will depend upon time available. Accordingly, students should bring a copy of these questions to every on-campus session. A week-by-week list of the topics and required student activities within each Module is covered in the Unit Schedule in the unit guide.

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Demonstrate an understanding of the key legislation relating to fraud and the legal principles underpinning the definition of criminal behaviour.
- Analyse the appropriate response and steps required to be taken by organisations, fraud examiners and individuals when an allegation of fraud arises.
- Appreciate the composition of the investigation team, the rationale for the inclusion of each individual and the issues and challenges that need to be addressed to successfully manage a fraud investigation conducted by teams.
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PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcomes

- Demonstrate an understanding of the key legislation relating to fraud and the legal principles underpinning the definition of criminal behaviour.
- Analyse the appropriate response and steps required to be taken by organisations, fraud examiners and individuals when an allegation of fraud arises.
- Appreciate the composition of the investigation team, the rationale for the inclusion of each individual and the issues and challenges that need to be addressed to successfully manage a fraud investigation conducted by teams.
- Apply a framework of logic and inference to secure documentary evidence, identify relationships, prepare an investigative report and understand the role and nature of witness testimony.

Assessment tasks

- Online Forums
- Reflective Task
- Case Investigation Report

Learning and teaching activities

- The normal format for each on-campus session will be as follows: a) seminars / interactive discussion b) review of pre-assigned tasks and/or practice questions c) group discussions (a) Seminar / interactive discussion – each on-campus session, the lecturer

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Changes from Previous Offering

Assessments are designed to correlate and reflect the three modules in the unit. Greater emphasis on readings and preparation for each Module has replaced previous Practical Assessment Tasks (PAs). Online Forum 2 has been moved later to Module 3 zone. Increase in weighting of final case investigation report to 50%.

Learning and Teaching Activities

The normal format for each seminar block session class will be as follows:

- a) lecture / interactive discussion
- b) review of pre-assigned tasks and/or practice questions
- c) group discussions

(a) Lecture / interactive discussion – the lecturer will lead discussion covering the key points of the relevant material. The format and approach for this session will vary but may include a question and answer session where students will be asked to participate. This will require students to have pre-read the material.

(b) Preparation and review of pre-assigned tasks and/or practice questions –students will be expected to complete, and contribute to discussion concerning, various set tasks and practice questions. The amount of time spent on these tasks/questions and the seminar in which they are completed will be at the discretion of the lecturer and will depend upon time available. Accordingly, students should bring a copy of these questions to every seminar.

It is expected that all internal students attended every block on-campus session. Each module block session is recorded and available on ECHO for external/online students.

A module by module list of the topics to be covered is in the unit schedule and in the unit reading list.

Research and Practice, Global and Sustainability

1. This Unit has been designed as a 4 postgraduate credit point Unit, requiring the equivalent of 13 weeks of work over one session. Being a four credit-points Unit you should expect to spend a minimum of 12 hours per week to meet the requirements of the Unit. As a guide students should spend the approximate amounts of time as listed on each of the following activities (Note: Each activity listed includes hours required for pre-reading and self-study):

| | Activities | Hours |
|---|--|-------|
| 1 | 3 Block on-campus sessions | 50 |
| 2 | Assessment Task 1 (2 Online Forums) | 20 |
| 3 | Assessment Task 2 (2 Reflective Tasks) | 40 |
| 4 | Assessment Task 3 (Final Case Study) | 40 |
| | TOTAL | 150 |

As a postgraduate student, you bring valuable knowledge and experience to the Unit. As you work through the Unit, try to:

- critically question your own preconceptions
- share your insights with others in the group
- contribute to critical analysis and debate of concepts discussed in the Modules, found in the literature and the views of other class members.

In completing the Unit, you are expected to:

- participate fully in online Forums and/or face-to-face discussions
- provide feedback in class and/or in the 'Drop In Dialogue'
- read at least one of the texts as set out for each module on the unit website and be prepared to discussing this reading in class discussions.

2. This unit holds an Anti-Fraud Education Partnership with the *Association of Certified Fraud Examiners (ACFE)*.

3. This unit gives you opportunities to conduct research combined with practical expertise with regard to the Online Forums and Reflective Tasks. Further information on the Forums and Reflective Tasks is provided in the Assessment guide.

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes. We promote sustainability by developing ability in students to research and locate information within accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit materials have a reference list at the end and within each module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

4. The unit uses **research by the Unit Convenor**:

Verity Greenwood and Larry Dwyer (2017) 'Reinventing Macau tourism: gambling on creativity?' *Current Issues in Tourism*, Vol. 20, 6, pp. 580-602.

Greenwood, V and Larry Dwyer (2014) 'Challenges to Consumer Protection Legislation in Tourism Contexts' *Journal of Tourism Consumption and Practice*, Vol. 6, 2.

<http://www.tourismconsumption.org/current.htm>

Greenwood, V and Larry Dwyer (2015) Consumer protection legislation: A neglected determinant of destination competitiveness? *Journal of Hospitality and Tourism Management* 09/201

4. The convenor/ lecturer is affiliated with the following organisations:

The Association of Certified Fraud Examiners (ACFE)

The Australian Legal Teacher's Association (ALTA)

Transparency International.

5. This unit uses research from external sources:

See the prescribed and recommended reading list in above and Seminar activity instructions.