



ACCG888

Investigation Engagements

S2 Online 2019

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

Convenor - Lecturer

Kathleen Clough

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by appointment

Moderator

Michael Quilter

michael.quilter@mq.edu.au

Credit points

4

Prerequisites

Admission to GradDipForAccg or MCom

Corequisites

Co-badged status

Unit description

This unit begins with an overview of the investigation process and the Accounting Professional & Ethical Standards Board (APESB)'s Standard APES 215 which sets out the mandatory requirements for providing forensic accounting services. The unit addresses all aspects of the investigation process, from planning the scope and structure and case management, to obtaining, handling and analysing documentary and testimonial evidence, through to reporting the findings and closing the investigation. Students completing this unit are expected to be able to prepare, analyse and appraise investigation reports and issues related to their preparation and use in various business contexts. This unit develops graduate capabilities centered upon critical, analytical and integrative thinking, problem solving capability and develop students' ability to make professional judgements.

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:

Describe how to plan and manage an investigation

Manage and apply investigative tools such as background research, data analysis, and forensic technology

Identify, manage, and analyse various types of evidence

Prepare for, and undertake, an investigative interview

Understand the concepts of evidence integrity and chain of evidence

General Assessment Information

Expected Workload - Activities	Hours
Online Lectures	10
Assessment Task 1 (Participation including preparation)	20
Assessment Task 2 (Investigation Plan)	30
Assessment Task 3 (Case Study)	40
Reading required material/self-study	50
TOTAL	150

Assessment Tasks

Name	Weighting	Hurdle	Due
Participation	20%	No	Weekly
Investigation Plan	30%	No	2:00 PM 10-SEP-19
Case Study	50%	No	2:00 PM 05-NOV-19

Participation

Due: **Weekly**

Weighting: **20%**

Students will participate in an online weekly discussion forum focusing on the relevant Topic's readings and materials.

See Assessment Guide on iLearn for more information.

On successful completion you will be able to:

- Describe how to plan and manage an investigation
- Manage and apply investigative tools such as background research, data analysis, and forensic technology

- Identify, manage, and analyse various types of evidence
- Prepare for, and undertake, an investigative interview
- Understand the concepts of evidence integrity and chain of evidence

Investigation Plan

Due: **2:00 PM 10-SEP-19**

Weighting: **30%**

Students will be presented with a case study and will be required to complete a comprehensive investigation plan relating to that case study.

In this assignment students are required to demonstrate their understanding of how to plan and manage an investigation, how to manage and apply investigative tools to advance an investigation and how to identify, manage, and analyse various types of evidence. Students must also show evidence of research. This assignment must be **submitted via iLearn/Turnitin no later than 2 pm on Tuesday 10th September 2019.**

No extensions will be granted. Late tasks will be accepted up to 48 hours after the submission deadline. 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 a **Special Consideration application** is made and **approved**.

See Assessment Guide on iLearn for more information.

On successful completion you will be able to:

- Describe how to plan and manage an investigation
- Manage and apply investigative tools such as background research, data analysis, and forensic technology
- Identify, manage, and analyse various types of evidence

Case Study

Due: **2:00 PM 05-NOV-19**

Weighting: **50%**

Students will be presented with a case study and will be required to critically reflect on the case study by analysing the relevant issues arising from the identification, collection and preservation of evidence, and the preparation of an investigative interview.

In this assignment students are required to demonstrate their understanding of the identification, management and analysis of various types of evidence, the preparation of an investigative interview, and the concepts of evidence integrity and chain of evidence. Students must also show evidence of research. This assignment must be **submitted via iLearn/Turnitin no later than 2 pm on Tuesday 5th November 2019.**

No extensions will be granted. Late tasks will be accepted up to 48 hours after the submission

deadline. 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 a **Special Consideration application** is made and **approved**.

See Assessment Guide on iLearn for more information.

On successful completion you will be able to:

- Identify, manage, and analyse various types of evidence
- Prepare for, and undertake, an investigative interview
- Understand the concepts of evidence integrity and chain of evidence

Delivery and Resources

Delivery

This is an online unit. Details of assessments and online discussion forums will be available on iLearn.

Required and Recommended Texts and/or Materials

The unit is based upon a selection of reading materials including text chapters; professional reports; articles. Lecture content and reading materials are set out in the Unit Schedule herewith. Reading material will be accessible via iLearn from the commencement of Session.

There is a web page for this unit. There is also a reading list for this unit available in Leganto.

Unit Schedule

This is an online Unit – it has 13 seminars scheduled over the session.

Week	Readings	Learning Outcome
Week 1	APES215 <i>Forensic Accounting</i> , R. Rufus and others, Chapter 7 Conducting a Fraud Investigation	LO 1: Describe how to plan and manage an investigation <ul style="list-style-type: none">• APES 215• Investigations: planning the scope and structure
Week 2	<i>Corruption in Focus</i> , Crime and Corruption Commission, Chapter 6 Planning an investigation (2016)	LO 1: Describe how to plan and manage an investigation <ul style="list-style-type: none">• Case management• Reporting the findings• Closing the investigation

Week 3	<p>PricewaterhouseCoopers, Electronic evidence - What if there's no paper trail? (2008)</p> <p>J. Brozovsky and J. Luo, Digital forensics: a new challenge for accounting professionals (Strategic Finance, 2013)</p>	<p>LO 2: Manage and apply investigative tools such as background research, data analysis and forensic technology</p> <ul style="list-style-type: none"> • Background research • Search and seizure • Surveillance
Week 4	<p>R. Kardell, Analysis of digital financial data (FBI Law Enforcement Bulletin, 2011)</p>	<p>LO 2: Manage and apply investigative tools such as background research, data analysis and forensic technology</p> <ul style="list-style-type: none"> • Computers • Forensic IT • Digital forensics lab • Software used by Forensic IT • Conducting computer forensics investigations
Week 5	<p><i>A Guide to Forensic Accounting Investigation</i>, Thomas W. Golden, Chapter 17 Data Mining</p> <p><i>Fraud Examinations</i>, W. Steve Albrecht and others, Chapter 10 Inquiry Methods and Fraud Reports</p>	<p>LO 3: Identify, manage and analyse various types of evidence</p> <ul style="list-style-type: none"> • Sources • Maintaining confidentiality • Types of evidence • Sources of evidence
Week 6	<p>EY, Forensic Data Analytics (2013)</p>	<p>LO 3: Identify, manage and analyse various types of evidence</p> <ul style="list-style-type: none"> • Organising documents • Creating an investigation working file • Fact-finding investigation tools • Authenticating documents • Handling documents and things
Week 7		<p>LO 3: Identify, manage and analyse various types of evidence</p> <ul style="list-style-type: none"> • Data analysis • Link analysis • Relationship charts • Timelines
Week 8	<p><i>A Guide to Forensic Accounting Investigation</i>, Thomas W. Golden, Chapter 16 The Art of the Interview</p>	<p>LO 4: Prepare for and undertake an investigative interview</p> <ul style="list-style-type: none"> • Gathering information • Planning an interview • Developing the questions • Evaluating the interview

Week 9		LO 4: Prepare for and undertake an investigative interview <ul style="list-style-type: none"> • Interview structure • Conducting interviews • Taking statements • Use of experts • Third parties
Week 10		LO 4: Prepare for and undertake an investigative interview <ul style="list-style-type: none"> • Interviewing witnesses to events • Interviewing affected person • Alternatives to face-to-face interviews
Week 11	<i>Essentials of Forensic Accounting</i> , Michael A. Crain and others, Chapter 11 Digital Forensics	LO 5: Understand the concepts of evidence integrity and chain of custody <ul style="list-style-type: none"> • Rules of evidence • Importance of maintaining integrity of evidence • Procedures in relation to handling exhibits
Week 12		LO 5: Understand the concepts of evidence integrity and chain of custody <ul style="list-style-type: none"> • Storing things and documents • Record all access to, and transfer of, possession • Admissibility of banking records
Week 13		Revision

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central>). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)

- [Special Consideration Policy](#) (**Note:** The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.)

Undergraduate students seeking more policy resources can visit the [Student Policy Gateway](https://students.mq.edu.au/support/study/student-policy-gateway) (<https://students.mq.edu.au/support/study/student-policy-gateway>). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

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

If you are a Global MBA student contact globalmba.support@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

- Describe how to plan and manage an investigation
- Manage and apply investigative tools such as background research, data analysis, and forensic technology
- Identify, manage, and analyse various types of evidence
- Prepare for, and undertake, an investigative interview
- Understand the concepts of evidence integrity and chain of evidence

Assessment tasks

- Participation
- Investigation Plan
- Case Study

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

- Manage and apply investigative tools such as background research, data analysis, and forensic technology
- Identify, manage, and analyse various types of evidence

- Prepare for, and undertake, an investigative interview
- Understand the concepts of evidence integrity and chain of evidence

Assessment tasks

- Participation
- Investigation Plan
- Case Study

PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

Learning outcomes

- Manage and apply investigative tools such as background research, data analysis, and forensic technology
- Identify, manage, and analyse various types of evidence
- Prepare for, and undertake, an investigative interview
- Understand the concepts of evidence integrity and chain of evidence

Assessment tasks

- Participation
- Investigation Plan
- Case Study