



# ACCG8077

## Forensic Accountants and the Courts

Session 1, Weekday attendance, North Ryde 2020

*Department of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

Lecturer

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Credit points

10

Prerequisites

20cp at 6000 level or above including ACCG611 or ACCG6011

Corequisites

Co-badged status

Unit description

This unit examines the role of the forensic accountant in the courtroom, as an expert witness and/or consultant. Procedural issues and principles that guide the forensic accountant in the criminal and civil court system, and in relation to alternative dispute resolution, are covered. These include the evidence requirements and other mandatory obligations contained in the Accounting Professional & Ethical Standards Board (APESB)'s Standard APES 215. Students will be introduced to important legal procedures such as discovery and interrogatories, and develop competence in the identification, collection, analysis and management of evidence in a legal context. By the conclusion of this unit students will have an appreciation of the nature and detail of court procedure, evidence and case law and be aware of the role played by the forensic accountant in the court process.

## 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:

**ULO1:** Contextualise and examine the legal jurisdiction, procedural issues and principles that guide the role of the forensic accountant in the court system.

**ULO2:** Analyse and interpret the rules of evidence and the role of the forensic accountant as an expert witness, including their professional/ethical responsibility and legal liability.

**ULO3:** Identify and review the core procedural and substantive aspects of civil and criminal litigation processes including discovery and subpoenas and understand the relevance of procedure and evidence to judicial decision-making.

**ULO4:** Evaluate legal processes of resolution of claims including alternate dispute resolution and analyse the role of the forensic accountant in legal support services.

## Assessment Tasks

### Coronavirus (COVID-19) Update

Assessment details are no longer provided here as a result of changes due to the Coronavirus (COVID-19) pandemic.

Students should consult [iLearn](#) for revised unit information.

[Find out more about the Coronavirus \(COVID-19\) and potential impacts on staff and students](#)

## Delivery and Resources

### Coronavirus (COVID-19) Update

Any references to on-campus delivery below may no longer be relevant due to COVID-19.

Please check here for updated delivery information: [https://ask.mq.edu.au/account/pub/display/unit\\_status](https://ask.mq.edu.au/account/pub/display/unit_status)

### Delivery

Scheduled classes that combine the features of Lectures and Tutorials. These will include discussion of legal process relevant to civil and criminal legal proceedings, evidentiary matters, and the relationship of forensic accounts to the legal system and particularly to the principles, procedures and functioning of court process and dispute negotiation. Students will be expected to prepare for, participate in, and contribute to seminars as required.

### Required and Recommended Texts and/or Materials

#### *Prescribed Textbook*

Bamford, D. and Rankin, M.J (2017) *Principles of Civil Litigation 3e*, Law Book Co., ISBN: 9780455239071; ISBN: 41994607 (e-book).

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

### Time Commitment

Students should be ready to allocate at least 150 hours during the session (in total) to ACCG8077. This includes all classes, assessments (estimates for assessment allocation are set out above under “Assessment Tasks”), personal study and other learning activities.

## Unit Schedule

### Coronavirus (COVID-19) Update

The unit schedule/topics and any references to on-campus delivery below may no longer be relevant due to COVID-19. Please consult [iLearn](#) for latest details, and check here for updated delivery information: [https://ask.mq.edu.au/account/pub/display/unit\\_status](https://ask.mq.edu.au/account/pub/display/unit_status)

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 1, Commencing 24 <sup>th</sup> February 2020	LO1: Contextualise and examine the legal jurisdiction, procedural issues and principles that guide the role of the forensic accountant in the court system	<p>Overview of the Australian Legal System</p> <p>How Law is Made</p> <p>What the Law Deals With</p> <p>Government in Australia</p> <p>The Legislature</p> <p>The Executive</p> <p>The Judiciary</p> <p>The Legal Profession</p> <p>Hearsay</p> <p>Opinion</p> <p>Standard of Proof</p>	<p>Australian legal system [online]. HOT TOPICS, No. 79, 2011: 1-28</p> <p><i>Evidence Act 1995</i> (Cth) extracts:</p> <ul style="list-style-type: none"> <li>• Part 3.2 Hearsay: s. 59, s. 60, s. 63, s. 64, s. 69, s. 71</li> <li>• Part 3.3 Opinion: s. 76, s. 78, s. 79</li> <li>• Part 4.1 Standard of Proof: s. 140, s. 141</li> </ul>

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 2, Commencing 2 <sup>nd</sup> March 2020	LO1: Contextualise and examine the legal jurisdiction, procedural issues and principles that guide the role of the forensic accountant in the court system	<p>The Role of The Expert</p> <p>Existence of Formal Qualifications</p> <p>Australia's Uniform Evidence Legislation</p> <p>The Opinion Rule</p> <p>The Admissibility Regime</p> <p>Specialised Knowledge</p> <p>Fields of Expertise</p> <p>Expert Evidence and Hearsay</p> <p>Certificates of Expert Evidence</p>	<p><i>Expert evidence</i>. (n.d.), Chapter 2 - Common Law Evidentiary Rules (selected sections only)</p> <p><i>Expert evidence</i>. (n.d.), Chapter 3 - Statutory Evidentiary Rules (selected sections only)</p>
Week 3, Commencing 9 <sup>th</sup> March 2020	LO1: Contextualise and examine the legal jurisdiction, procedural issues and principles that guide the role of the forensic accountant in the court system	<p>Forensic Accountant versus Auditor</p> <p>Roles of the Forensic Accountant</p> <p>Forensic Accountant in Practice</p> <p>Expert Witness</p> <p>Guidelines for Experts</p>	<p>F. H. Moore &amp; S. Martin, <i>The forensic accountant in practice</i> (Kogan Page)</p> <p>The changing face of the Expert Witness (Family Court of Australia)</p>
Week 4, Commencing 16 <sup>th</sup> March 2020	LO2: Analyse and interpret the rules of evidence and the role of the forensic accountant as an expert witness, including their professional/ethical responsibility and legal liability	<p>Duties and Responsibilities</p> <p>The Expert's Testimony</p> <p>Rules of Evidence</p> <p>Expert Witness Code of Conduct</p>	<p><i>R. Hoffman, W. Finney, Ph. Cox &amp; K. Cooper</i>, The Accountant as an Expert Witness: A basic guide to forensic accounting - Chapter 2: Overview - the legal framework (<i>CCH Australia Limited, 2007</i>)</p> <p>Schedule 7 – Expert Witness Code of Conduct Uniform Civil Procedure Rules 2005 (NSW)</p>

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 5, Commencing 23 <sup>rd</sup> March 2020	LO2: Analyse and interpret the rules of evidence and the role of the forensic accountant as an expert witness, including their professional/ethical responsibility and legal liability	Expert Witness Code of Conduct continued  Code of Ethics  Forensic Accounting Services	Form 44A, Expert Witness Code of Conduct Supreme Court (General Civil Procedure) Rules 2015 (Vic)  Accounting Professional and Ethical Standards Board (APESB), APES 110 Code of Ethics for Professional Accountants  APESB, APES 215 Forensic Accounting
Week 6, Commencing 30 <sup>th</sup> March 2020	LO2: Analyse and interpret the rules of evidence and the role of the forensic accountant as an expert witness, including their professional/ethical responsibility and legal liability	Court Rules for Expert Witnesses  Expert Witness Reports  Joint Conferences  Poor Forensic Work  Concurrent Evidence	Expert evidence. (n.d.), Chapter 5 - Procedure (selected sections only)  Edmond, G. (2009). Merton and the hot tub: Scientific conventions and expert evidence in Australian civil procedure. <i>Law and Contemporary Problems</i> , 72(1), 159-189
Week 7, Commencing 6 <sup>th</sup> April 2020	LO3: Identify and review the core procedural and substantive aspects of civil and criminal litigation processes including discovery and subpoenas and understand the relevance of procedure and evidence to judicial decision-making	The Civil Justice System  The Civil Courts  Procedural Reform  Civil Litigation  Jurisdiction  Parties	Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 1 The Civil Justice System  Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 2 Commencing Proceedings: Jurisdiction and Parties
<b>EXPERT WITNESS STATEMENT 40% DUE ON TUESDAY 7<sup>TH</sup> APRIL 2020 (2 PM)</b>			
<b>MID-SEMESTER BREAK (13<sup>TH</sup> APRIL 2020 TO 26<sup>TH</sup> APRIL 2020)</b>			

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 8, Commencing 27 <sup>th</sup> April 2020	LO3: Identify and review the core procedural and substantive aspects of civil and criminal litigation processes including discovery and subpoenas and understand the relevance of procedure and evidence to judicial decision-making	Preliminary Issues  Originating Process and Appearances  Service  Discovery of Documents  Interrogatories  Subpoenas  Expert Evidence  Inspection and Testing of Property  Privilege	Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 3 Commencing Proceedings: The Practicalities  Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 8 Gathering Information
Week 9, Commencing 4 <sup>th</sup> May 2020	LO3: Identify and review the core procedural and substantive aspects of civil and criminal litigation processes including discovery and subpoenas and understand the relevance of procedure and evidence to judicial decision-making	The Common Law Trial  Mode of Trial  The Trial Process  Verdicts and Judgements  Criminal Trials	Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 11 Trials  Findlay, M., Odgers, Stephen, Yeo, Stanley Meng Heong. <i>Australian criminal justice</i> , Ebooks Corporation, 2014, Chapter 5 Trial
Week 10, Commencing 11 <sup>th</sup> May 2020	LO4: Evaluate legal processes of resolution of claims including alternate dispute resolution and analyse the role of the forensic accountant in legal support services	Disputes  Alternative Dispute Resolutions (ADR)  Dispute Resolution Processes  Preparation for ADR	Australian Government, Attorney-General's Department, Your Guide to Dispute Resolution (Creative Commons Attribution, 2012)
Week 11, Commencing 18 <sup>th</sup> May 2020	LO4: Evaluate legal processes of resolution of claims including alternate dispute resolution and analyse the role of the forensic accountant in legal support services	Mediation  Court Annexed Mediation  Arbitration  Neutral Evaluation and Case Appraisal	Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 9 Court Annexed Alternative Dispute Resolution

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 12, Commencing 25 <sup>th</sup> May 2020	LO4: Evaluate legal processes of resolution of claims including alternate dispute resolution and analyse the role of the forensic accountant in legal support services	Overview  Parties' Experts  Parties' Single Expert  Court-Appointed Expert  Expert to Assist the Court	R. McDougal, <i>The utility of expert evidence in dispute resolution</i> (2016)
Week 13, Commencing 1 <sup>st</sup> June 2020	REVISION AND CONSULTATION		
CASE STUDY 40% DUE ON THURSDAY 4 <sup>TH</sup> JUNE 2020 (2 PM)			

## 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.*)

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](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>).

## 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](http://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

## 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](http://ask.mq.edu.au)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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/](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.

## Late Submission of Assessment

**Late Submission(s):** Where assessment is to be submitted through Turnitin, late assessment must also, where applicable, be submitted through Turnitin. 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 incurs a 20% penalty). Late submissions will not be accepted after solutions have been discussed and/or made available. This penalty does not apply for cases in which an application for [Special Consideration](#) is made and approved. Note: applications for [Special Consideration Policy](#) must be made within 5 (five) business days of the due date and time.