



# ACCG8078

## Investigation Engagements

Session 2, Fully online/virtual 2020

*Department of Accounting & Corporate Governance*

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#### Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

#### Notice

As part of [Phase 3 of our return to campus plan](#), most units will now run tutorials, seminars and other small group learning activities on campus for the second half-year, while keeping an online version available for those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face and online activities for your unit, please go to [timetable viewer](#). To check detailed information on unit assessments visit your unit's iLearn space or consult your unit convenor.

## General Information

Unit convenor and teaching staff

Kathleen Clough

[kathleen.clough@mq.edu.au](mailto:kathleen.clough@mq.edu.au)

Credit points

10

Prerequisites

(20cp at 6000 level or above including ACCG611 or ACCG6011) or (admission to GradDipForAccg or MForAccgFinCri or MCybergovMgnt or MCTerrorism or MCrim or MCyberSecAnalysis or MIntell or MSecStrategicStud)

Corequisites

Co-badged status

Unit description

This unit examines the essential aspects of the forensic investigation process including the mandatory requirements for providing forensic accounting services, planning the scope and structure of the investigation and case management; obtaining, handling and analysing documentary and testimonial evidence; and finally, reporting the findings and closing the investigation. On completing this unit students will be able to prepare, analyse and appraise investigation reports and issues related to their preparation and use in various business contexts.

## 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:** Explain and examine how to plan and manage a forensic investigation to define responsibilities of stakeholders, analyse information, identify investigation directions, and conduct risk assessments for limitations and opportunities.

**ULO2:** Manage and apply investigative tools such as background research, data analysis, and forensic technology, to forensically process collected data, assess, and extract information of interest.

**ULO3:** Explore and analyse various types of evidence essential to advance investigations and facilitate proper and secure recording of evidence, using information management systems to preserve the integrity of the data.

**ULO4:** Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.

**ULO5:** Synthesise the concepts of evidence integrity and chain of evidence in the identification, acquisition and storage of data to prevent contamination and maintain admissibility of evidence.

## General Assessment Information

### Late Submission(s) 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.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Participation</a>	20%	No	Weekly, 11.59PM Sunday
<a href="#">Investigation Plan</a>	30%	No	Wednesday, 9th September 2020 (2PM) - Week 7
<a href="#">Case Study</a>	50%	No	Wednesday, 28th October 2020 (2PM) - Week 12

### Participation

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Weekly, 11.59PM Sunday**

Weighting: **20%**

This assessment involves evidence of preparation for, participation in, and contribution to the online discussion forum and may include presentations, questions or written exercises.

On successful completion you will be able to:

- Explain and examine how to plan and manage a forensic investigation to define responsibilities of stakeholders, analyse information, identify investigation directions, and

conduct risk assessments for limitations and opportunities.

- Manage and apply investigative tools such as background research, data analysis, and forensic technology, to forensically process collected data, assess, and extract information of interest.
- Explore and analyse various types of evidence essential to advance investigations and facilitate proper and secure recording of evidence, using information management systems to preserve the integrity of the data.
- Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.
- Synthesise the concepts of evidence integrity and chain of evidence in the identification, acquisition and storage of data to prevent contamination and maintain admissibility of evidence.

## Investigation Plan

Assessment Type **1**: Practice-based task

Indicative Time on Task **2**: 25 hours

Due: **Wednesday, 9th September 2020 (2PM) - Week 7**

Weighting: **30%**

In this assessment 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. The submission should not exceed 2000 words.

On successful completion you will be able to:

- Explain and examine how to plan and manage a forensic investigation to define responsibilities of stakeholders, analyse information, identify investigation directions, and conduct risk assessments for limitations and opportunities.
- Manage and apply investigative tools such as background research, data analysis, and forensic technology, to forensically process collected data, assess, and extract information of interest.
- Explore and analyse various types of evidence essential to advance investigations and facilitate proper and secure recording of evidence, using information management systems to preserve the integrity of the data.

## Case Study

Assessment Type **1**: Case study/analysis

Indicative Time on Task **2**: 40 hours

Due: **Wednesday, 28th October 2020 (2PM) - Week 12**

Weighting: **50%**

In this assessment 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. The submission should not exceed 2500 words.

On successful completion you will be able to:

- Explore and analyse various types of evidence essential to advance investigations and facilitate proper and secure recording of evidence, using information management systems to preserve the integrity of the data.
- Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.
- Synthesise the concepts of evidence integrity and chain of evidence in the identification, acquisition and storage of data to prevent contamination and maintain admissibility of evidence.

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<sup>1</sup> If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

<sup>2</sup> Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

## **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**

Unit Schedule

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

Week	Readings	Learning Outcome
Week 1	<p><b>LO 1 Readings (Weeks 1 - 2)</b></p> <p>APES215</p> <p><i>Forensic Accounting</i>, R. Rufus and others, Chapter 7 Conducting a Fraud Investigation</p>	<p><b>LO 1:</b> Explain and examine how to plan and manage a forensic investigation to define responsibilities of stakeholders, analyse information, identify investigation directions, and conduct risk assessments for limitations and opportunities.</p> <ul style="list-style-type: none"> <li>• APES 215</li> <li>• Investigations: planning the scope and structure</li> </ul>
Week 2	<p><i>Corruption in Focus</i>, Crime and Corruption Commission, Chapter 6 Planning an investigation (2016)</p>	<p><b>LO 1:</b> Explain and examine how to plan and manage a forensic investigation to define responsibilities of stakeholders, analyse information, identify investigation directions, and conduct risk assessments for limitations and opportunities.</p> <ul style="list-style-type: none"> <li>• Case management</li> <li>• Reporting the findings</li> <li>• Closing the investigation</li> </ul>
Week 3	<p><b>LO 2 Readings (Weeks 3 - 4)</b></p> <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><b>LO 2:</b> Manage and apply investigative tools such as background research, data analysis, and forensic technology, to forensically process collected data, assess, and extract information of interest.</p> <ul style="list-style-type: none"> <li>• Background research</li> <li>• Search and seizure</li> <li>• Surveillance</li> </ul>
Week 4	<p>R. Kardell, Analysis of digital financial data (FBI Law Enforcement Bulletin, 2011)</p>	<p><b>LO 2:</b> Manage and apply investigative tools such as background research, data analysis, and forensic technology, to forensically process collected data, assess, and extract information of interest.</p> <ul style="list-style-type: none"> <li>• Computers</li> <li>• Forensic IT</li> <li>• Digital forensics lab</li> <li>• Software used by Forensic IT</li> <li>• Conducting computer forensics investigations</li> </ul>
Week 5	<p><b>LO 3 Readings (Weeks 5 - 7)</b></p> <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><b>LO 3:</b> Explore and analyse various types of evidence essential to advance investigations and facilitate proper and secure recording of evidence, using information management systems to preserve the integrity of the data.</p> <ul style="list-style-type: none"> <li>• Sources</li> <li>• Maintaining confidentiality</li> <li>• Types of evidence</li> <li>• Sources of evidence</li> </ul>
Week 6	<p>EY, Forensic Data Analytics (2013)</p>	<p><b>LO 3:</b> Explore and analyse various types of evidence essential to advance investigations and facilitate proper and secure recording of evidence, using information management systems to preserve the integrity of the data.</p> <ul style="list-style-type: none"> <li>• Organising documents</li> <li>• Creating an investigation working file</li> <li>• Fact-finding investigation tools</li> <li>• Authenticating documents</li> <li>• Handling documents and things</li> </ul>

<p>Week 7</p>		<p><b>LO 3:</b> Explore and analyse various types of evidence essential to advance investigations and facilitate proper and secure recording of evidence, using information management systems to preserve the integrity of the data.</p> <ul style="list-style-type: none"> <li>• Data analysis</li> <li>• Link analysis</li> <li>• Relationship charts</li> <li>• Timelines</li> </ul>
<p>Week 8</p>	<p><b>LO 4 Readings (Weeks 8 - 10)</b> <i>A Guide to Forensic Accounting Investigation</i>, Thomas W. Golden, Chapter 16 The Art of the Interview</p>	<p><b>LO 4:</b> Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.</p> <ul style="list-style-type: none"> <li>• Gathering information</li> <li>• Planning an interview</li> <li>• Developing the questions</li> <li>• Evaluating the interview</li> </ul>
<p>Week 9</p>		<p><b>LO 4:</b> Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.</p> <ul style="list-style-type: none"> <li>• Interview structure</li> <li>• Conducting interviews</li> <li>• Taking statements</li> <li>• Use of experts</li> <li>• Third parties</li> </ul>
<p>Week 10</p>		<p><b>LO 4:</b> Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.</p> <ul style="list-style-type: none"> <li>• Interviewing witnesses to events</li> <li>• Interviewing affected person</li> <li>• Alternatives to face-to-face interviews</li> </ul>
<p>Week 11</p>	<p><b>LO 5 Readings (Weeks 11 - 12)</b> <i>Essentials of Forensic Accounting</i>, Michael A. Crain and others, Chapter 11 Digital Forensics</p>	<p><b>LO 5:</b> Synthesise the concepts of evidence integrity and chain of evidence in the identification, acquisition and storage of data to prevent contamination and maintain admissibility of evidence.</p> <ul style="list-style-type: none"> <li>• Rules of evidence</li> <li>• Importance of maintaining integrity of evidence</li> <li>• Procedures in relation to handling exhibits</li> </ul>
<p>Week 12</p>		<p><b>LO 5:</b> Synthesise the concepts of evidence integrity and chain of evidence in the identification, acquisition and storage of data to prevent contamination and maintain admissibility of evidence.</p> <ul style="list-style-type: none"> <li>• Storing things and documents</li> <li>• Record all access to, and transfer of, possession</li> <li>• Admissibility of banking records</li> </ul>
<p>Week 13</p>		<p><b>Revision</b></p>

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.m](https://staff.m)

[mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central](http://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](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](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.

## Changes since First Published

Date	Description
27/07/2020	Modifications made to Assessments 2 and 3