



ACCG8078

Investigation Engagements

Session 2, Fully online/virtual 2021

Department of Accounting & Corporate Governance

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Session 2 Learning and Teaching Update

The decision has been made to conduct study online for the remainder of Session 2 for all units WITHOUT mandatory on-campus learning activities. Exams for Session 2 will also be online where possible to do so.

This is due to the extension of the lockdown orders and to provide certainty around arrangements for the remainder of Session 2. We hope to return to campus beyond Session 2 as soon as it is safe and appropriate to do so.

Some classes/teaching activities cannot be moved online and must be taught on campus. You should already know if you are in one of these classes/teaching activities and your unit convenor will provide you with more information via iLearn. If you want to confirm, see the list of [units with mandatory on-campus classes/teaching activities](#).

Visit the [MQ COVID-19 information page](#) for more detail.

General Information

Unit convenor and teaching staff

Convenor

Vladimir Chugunov

vladimir.chugunov@mq.edu.au

Moderator

Rahat Munir

rahat.munir@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 has an online offering for S2 which is **synchronous**, meaning there will be set times to attend online lectures and tutorials.*

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

To complete this unit satisfactorily, students must attempt all components of the assessments and obtain a minimum aggregate grade of 50%.

LATE SUBMISSIONS

Late assessment must also 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
Participation	20%	No	Weekly, Sunday, 11.59 PM
Investigation Plan	30%	No	Week 7, Sunday, 11.59 PM
Case Study	50%	No	Week 12, Sunday, 11.59 PM

Participation

Assessment Type **1**: Participatory task

Indicative Time on Task ²: 20 hours

Due: **Weekly, Sunday, 11.59 PM**

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: **Week 7, Sunday, 11.59 PM**

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: **Week 12, Sunday, 11.59 PM**

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.

¹ 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.

² 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. The seminars are scheduled on Tuesdays 4-7 pm via Zoom. Please review the actual timetable for classes at www.timetables.mq.edu.au and consult iLearn for a class link.

REQUIRED AND RECOMMENDED 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. Reading material will be accessible via iLearn from the commencement of the Session. There is a reading list for this unit available in Leganto.

TECHNOLOGY USED AND REQUIRED

Students are expected to be proficient in MS Word, Excel, and PowerPoint. Knowledge of Macquarie University iLearn - for downloading lecture materials, etc. Knowledge of the library.

Unit Schedule

Week	Learning Outcome	Readings
Week 1	<p>LO 1: Explain and examine how to plan and manage a forensic investigation to define the responsibilities of stakeholders, analyze information, identify investigation directions, and conduct risk assessments for limitations and opportunities.</p> <ul style="list-style-type: none"> • APES 215 • Investigations: planning the scope and structure 	<p>LO 1 Readings (Weeks 1 - 2)</p> <p>APES215</p> <p><i>Forensic Accounting</i>, R. Rufus and others, Chapter 7 Conducting a Fraud Investigation</p>
Week 2	<p>LO 1: Explain and examine how to plan and manage a forensic investigation to define the responsibilities of stakeholders, analyze information, identify investigation directions, and conduct risk assessments for limitations and opportunities.</p> <ul style="list-style-type: none"> • Case management • Reporting the findings • Closing the investigation 	<p><i>Corruption in Focus</i>, Crime and Corruption Commission, Chapter 6 Planning an investigation (2016)</p>
Week 3	<p>LO 2: 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"> • Background research • Search and seizure • Surveillance 	<p>LO 2 Readings (Weeks 3 - 4)</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>
Week 4	<p>LO 2: 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"> • Computers • Forensic IT • Digital forensics lab • Software used by Forensic IT • Conducting computer forensics investigations 	<p>R. Kardell, Analysis of digital financial data (FBI Law Enforcement Bulletin, 2011)</p>

<p>Week 5</p>	<p>LO 3: 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"> • Sources • Maintaining confidentiality • Types of evidence • Sources of evidence 	<p>LO 3 Readings (Weeks 5 - 7)</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>Week 6</p>	<p>LO 3: 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"> • Organising documents • Creating an investigation working file • Fact-finding investigation tools • Authenticating documents • Handling documents and things 	<p>EY, Forensic Data Analytics (2013)</p>
<p>Week 7</p>	<p>LO 3: 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"> • Data analysis • Link analysis • Relationship charts • Timelines 	
<p>Week 8</p>	<p>LO 4: Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.</p> <ul style="list-style-type: none"> • Gathering information • Planning an interview • Developing the questions • Evaluating the interview 	<p>LO 4 Readings (Weeks 8 - 10)</p> <p><i>A Guide to Forensic Accounting Investigation</i>, Thomas W. Golden, Chapter 16 The Art of the Interview</p>
<p>Week 9</p>	<p>LO 4: Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.</p> <ul style="list-style-type: none"> • Interview structure • Conducting interviews • Taking statements • Use of experts • Third parties 	
<p>Week 10</p>	<p>LO 4: Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives.</p> <ul style="list-style-type: none"> • Interviewing witnesses to events • Interviewing affected person • Alternatives to face-to-face interviews 	

Week 11	<p>LO 5: 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"> • Rules of evidence • Importance of maintaining the integrity of evidence • Procedures in relation to handling exhibits 	<p>LO 5 Readings (Weeks 11 - 12)</p> <p><i>Essentials of Forensic Accounting</i>, Michael A. Crain and others, Chapter 11 Digital Forensics</p>
Week 12	<p>LO 5: 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"> • Storing things and documents • Record all access to, and transfer of, possession • Admissibility of banking records 	
Week 13	<p>Revision</p>	

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). 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](#)

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

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/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 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](#)

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.