



ACCG8077

Forensic Accountants and the Courts

Session 1, Fully online/virtual 2021

Department of Accounting & Corporate Governance

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Notice

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

To check the availability of face-to-face 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

Julian Dight

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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

Name	Weighting	Hurdle	Due
Case Study	40%	No	Week 7: 5th April 2021
Expert witness statement	40%	No	Week 13: 31/5/2021
Participation	20%	No	Ongoing

Case Study

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 30 hours

Due: **Week 7: 5th April 2021**

Weighting: **40%**

Students will be required to critically analyse legal proceedings and evaluate procedural and substantive evidential issues, synthesis principles and interpret the role of the expert witness. The submission should not exceed 2,500 words.

On successful completion you will be able to:

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

Expert witness statement

Assessment Type ¹: Practice-based task

Indicative Time on Task ²: 30 hours

Due: **Week 13: 31/5/2021**

Weighting: **40%**

Students will prepare an expert witness statement based upon evidence provided. In this task students will be required to critically reflect upon key issues and principles that underpin the role of the forensic accountant as an expert witness including their professional/ethical responsibility and legal liability. The submission should not exceed 2,500 words.

On successful completion you will be able to:

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

Participation

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 20 hours

Due: **Ongoing**

Weighting: **20%**

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

On successful completion you will be able to:

- Contextualise and examine the legal jurisdiction, procedural issues and principles that guide the role of the forensic accountant in the court system.
- 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.
- 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.
- Evaluate legal processes of resolution of claims including alternate dispute resolution and analyse the role of the forensic accountant in legal support services.

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

Principles of Civil Litigation: Bamford David, Rankin Mark, 3rd edition; Thomson Reuters, 2017

Uniform Evidence Law: Principles and Practice, Feld Francine, Alexander Theo & Bagaric Mirko, 2nd edition: Oxford University Press, 2015

Unit Schedule

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 1, Commencing 22nd February 2021	LO1: Contextualise and examine the legal jurisdiction, procedural issues and principles that guide the role of the forensic accountant in the court system	Overview of the Australian Legal System How Law is Made	Australian legal system [online]. HOT TOPICS, No. 79, 2011: 1-28 Feld, Alexander and Bagaric: Uniform Evidence Law: Principles and Practice, Oxford University Press, 2015, Chapter 2
		What the Law Deals With	
		Government in Australia	
		The Legislature	
		The Executive	
		The Judiciary	
		The Legal Profession	
		Hearsay	
		Opinion	

		Standard of Proof	
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WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 2, Commencing 1 st March 2021	LO1: Contextualise and examine the legal jurisdiction, procedural issues and principles that guide the role of the forensic accountant in the court system	The Role of The Expert Existence of Formal Qualifications	<i>Expert evidence.</i> (n.d.), Chapter 2 & 3 Common Law Evidentiary Rules (selected sections only) Feld, Alexander and Bagaric: Uniform Evidence Law: Principles and Practice, Oxford University Press, 2015, Chapters 3, 6 & 7.
		Australia's Uniform Evidence Legislation	
		The Opinion Rule	
		The Admissibility Regime	
		Specialised Knowledge	
		Fields of Expertise	
		Expert Evidence and Hearsay	
		Certificates of Expert Evidence	

<p>Week 3, Commencing 8th March 2021</p>	<p>LO1: Contextualise and examine the legal jurisdiction, procedural issues and principles that guide the role of the forensic accountant in the court system</p>	<p>Forensic Accountant versus Auditor</p> <p>Roles of the Forensic Accountant</p>	<p>F. H. Moore & 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>
		<p>Forensic Accountant in Practice</p>	
		<p>Expert Witness</p>	
		<p>Guidelines for Experts</p>	
<p>Week 4, Commencing 15th March 2021</p>	<p>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>	<p>Duties and Responsibilities</p> <p>The Expert's Testimony</p>	<p><i>R. Hoffman, W. Finney, Ph. Cox & K. Cooper, The Accountant as an Expert Witness: A basic guide to forensic accounting - Chapter 2: Overview - the legal framework (CCH Australia Limited, 2007)</i></p>
		<p>Rules of Evidence</p>	
		<p>Expert Witness Code of Conduct</p>	<p>Schedule 7 – Expert Witness Code of Conduct Uniform Civil Procedure Rules 2005 (NSW)</p>

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
<p>Week 5, Commencing 22nd March 2021</p>	<p>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>	<p>Expert Witness Code of Conduct continued</p>	<p>Form 44A, Expert Witness Code of Conduct Supreme Court (General Civil Procedure) Rules 2015 (Vic)</p>
		<p>Code of Ethics</p>	

		Forensic Accounting Services	Accounting Professional and Ethical Standards Board (APESB), APES 110 Code of Ethics for Professional Accountants
			APESB, APES 215 Forensic Accounting
Week 6, Commencing 29 th March 2021	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	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
		Poor Forensic Work	
		Concurrent Evidence	
Week 7, Commencing 19 th April 2021	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	Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 1 The Civil Justice System
		Civil Litigation Jurisdiction Parties	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
MID-SEMESTER BREAK (5TH APRIL 2021 TO 18TH APRIL 2021)			

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 8, Commencing 26 th April 2021	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	Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 3 Commencing Proceedings: The Practicalities
		Originating Process and Appearances	
		Service	
		Discovery of Documents	Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 8 Gathering Information
		Interrogatories	
		Subpoenas	
		Expert Evidence	
Week 9, Commencing 3 rd May 2021	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	Inspection and Testing of Property	
		Privilege	
		The Common Law Trial	Mark, Rankin, and Bamford David. <i>Principles of Civil Litigation</i> , Thomson Reuters (Professional) Australia Pty Limited, 2017, Chapter 11 Trials
		Mode of Trial	
		The Trial Process	
		Verdicts and Judgements	Findlay, M., Odgers, Stephen, Yeo, Stanley Meng Heong. <i>Australian criminal justice</i> , Ebooks Corporation, 2014, Chapter 5 Trial
		Criminal Trials	

Week 10, Commencing 10 th May 2021	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)	Australian Government, Attorney-General's Department, Your Guide to Dispute Resolution (Creative Commons Attribution, 2012)
		Dispute Resolution Processes	
		Preparation for ADR	
Week 11, Commencing 17 th May 2021	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	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
		Neutral Evaluation and Case Appraisal	

WEEK	LEARNING OBJECTIVE	CONTENT	READINGS
Week 12, Commencing 24 th May 2021	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	R. McDougal, <i>The utility of expert evidence in dispute resolution</i> (2016)
		Court-Appointed Expert	
		Expert to Assist the Court	

Week 13, Commencing 31 st May 2021	REVISION AND CONSULTATION

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.