ACCG8078

Investigation Engagements

Session 2, Online-scheduled-weekday 2022

Department of Accounting and Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
Vladimir Chugunov
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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

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

LATE SUBMISSIONS OF ASSESSMENTS

Unless an application for Special Consideration has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

SPECIAL CONSIDERATION

To request an extension on the due date/time for a timed or non-timed assessment task, you must submit a Special Consideration application.

An application for Special Consideration does not guarantee approval.

The approved extension date for a student becomes the new due date for that student. The late submission penalties above then apply as of the new due date.

Assessment Tasks

Name	Weighting	Hurdle	Due
Participation	20%	No	Weekly
Investigation Plan	30%	No	Week 7
Case Study	50%	No	Week 12

Participation

Assessment Type [1]: Participatory task
Indicative Time on Task [2]: 20 hours
Due: **Weekly**
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**
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**
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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[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

Please review the actual timetable for classes at Timetables.

Details of assessments, online forums, additional required readings and announcements will be published on iLearn.

TECHNOLOGY USED AND REQUIRED

Students are expected to be proficient in Microsoft Word, Excel, PowerPoint and Zoom.

Unit Schedule

Week	Learning Outcome	Readings
Week 1	**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. • APES 215 • Investigations: planning the scope and structure	**LO 1 Readings (Weeks 1 - 2)** APES215 *Forensic Accounting*, R. Rufus and others, Chapter 7 Conducting a Fraud Investigation
Week 2	**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. • Case management • Reporting the findings • Closing the investigation	*Corruption in Focus*, Crime and Corruption Commission, Chapter 6 Planning an investigation (2016)
Week 3	**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. • Background research • Search and seizure • Surveillance	**LO 2 Readings (Weeks 3 - 4)** PricewaterhouseCoopers, Electronic evidence - What if there's no paper trail? (2008) J. Brozovsky and J. Luo, Digital forensics: a new challenge for accounting professionals (Strategic Finance, 2013)
Week 4	**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. • Computers • Forensic IT • Digital forensics lab • Software used by Forensic IT • Conducting computer forensics investigations	R. Kardell, Analysis of digital financial data (FBI Law Enforcement Bulletin, 2011)

Week 5	**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. • Sources • Maintaining confidentiality • Types of evidence • Sources of evidence	**LO 3 Readings (Weeks 5 - 7)** *A Guide to Forensic Accounting Investigation*, Thomas W. Golden, Chapter 17 Data Mining *Fraud Examinations,* W. Steve Albrecht and others, Chapter 10 Inquiry Methods and Fraud Reports
Week 6	**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. • Organising documents • Creating an investigation working file • Fact-finding investigation tools • Authenticating documents • Handling documents and things	EY, Forensic Data Analytics (2013)
Week 7	**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. • Data analysis • Link analysis • Relationship charts • Timelines	
Week 8	**LO 4:** Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives. • Gathering information • Planning an interview • Developing the questions • Evaluating the interview	**LO 4 Readings (Weeks 8 - 10)** *A Guide to Forensic Accounting Investigation*, Thomas W. Golden, Chapter 16 The Art of the Interview
Week 9	**LO 4:** Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives. • Interview structure • Conducting interviews • Taking statements • Use of experts • Third parties	
Week 10	**LO 4:** Formulate and execute an investigative interview to obtain complete, accurate, and reliable information to achieve investigation objectives. • Interviewing witnesses to events • Interviewing affected person • Alternatives to face-to-face interviews	

Week 11	**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. • Rules of evidence • Importance of maintaining the integrity of evidence • Procedures in relation to handling exhibits	**LO 5 Readings (Weeks 11 - 12)** *Essentials of Forensic Accounting*, Michael A. Crain and others, Chapter 11 Digital Forensics
Week 12	**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. • 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://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
- Assessment Procedure
- Complaints Resolution 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). 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) 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

Academic Integrity

At Macquarie, we believe academic integrity – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free online writing and maths support, academic skills development and wellbeing consultations.

Student Support

Macquarie University provides a range of support services for students. For details, visit http://students.mq.edu.au/support/

The Writing Centre

The Writing Centre provides resources to develop your English language proficiency, academic writing, and communication skills.

- Workshops
- Chat with a WriteWISE peer writing leader
- Access StudyWISE
- Upload an assignment to Studiosity
- Complete the 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

Macquarie University offers a range of Student Support Services including:

- IT Support
- Accessibility and disability support with study
- Mental health support
- Safety support to respond to bullying, harassment, sexual harassment and sexual assault
- Social support including information about finances, tenancy and legal issues

Student Enquiries

Got a question? Ask us via AskMQ, or contact Service Connect.

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.