



ACCG8076

Forensic and Data Analytics

Session 2, Online-scheduled-weekday 2026

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Kathleen Clough

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Credit points

10

Prerequisites

Corequisites

Co-badged status

Unit description

In this unit students will be exposed to the theory and application of data analytics skills and techniques in relation to fraud detection and identifying business risks. The unit will introduce students to mechanisms and principles relevant to tracing assets, investigating flow of funds and reconstructing accounting information. Visual and location analytic capabilities that use a variety of tools and techniques, along with external data sets, will be explored. The unit will also equip students with the capacity to appraise applications and strategies to enable collection, assessment, review, production and presentation of unstructured data.

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: Evaluate the theory, and principles of application, of data analytics skills and techniques relevant to forensic accounting.

ULO2: Investigate applications and strategies, including data mining, to enable collection, assessment, review, production and presentation of unstructured data.

ULO3: Manage and interpret complex or disparate sets of data to underpin business development, interpret risk, understand behavioural patterns, and detect suspicious or irregular behaviour.

ULO4: Examine issues and key principles of professional digital forensic practice, including chain of custody and best practice procedures.

ULO5: Diagnose and appraise mechanisms to uncover or recover evidence from digital devices to support litigation and investigations.

General Assessment Information

Textbook: Kranacher, Riley: *Forensic Accounting and Fraud Examination*, 3rd Edition

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
<u>Professional practice: Fraud detection</u>	30%	No	Week 13	Group	No	Open
<u>Formal examination</u>	40%	No	Week 8	Individual	No	Observed
<u>Skills development: Assessing fraud</u>	30%	No	28/08/2026	Individual	Yes	Open

Professional practice: Fraud detection

Assessment Type ¹: Professional task

Indicative Time on Task ²: 25 hours

Due: **Week 13**

Weighting: **30%**

Groupwork/Individual: Group

Short extension ³: No

AI Approach: Open

The purpose of this assessment is for you to develop critical professional expertise in fraud detection.

You will collaboratively apply theoretical concepts and frameworks to analyse real-world fraudulent schemes.

Skills in focus:

- Critical thinking and problem solving
- Discipline knowledge
- Digital skills
- Communication skills

Deliverable(s): Written submission [max 1500 words]

Group assessment

On successful completion you will be able to:

- Evaluate the theory, and principles of application, of data analytics skills and techniques relevant to forensic accounting.
- Investigate applications and strategies, including data mining, to enable collection, assessment, review, production and presentation of unstructured data.
- Manage and interpret complex or disparate sets of data to underpin business development, interpret risk, understand behavioural patterns, and detect suspicious or irregular behaviour.

Formal examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 30 hours

Due: **Week 8**

Weighting: **40%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

The purpose of this assessment is for you to formally demonstrate the expertise you have gained in this unit.

You will participate in a 2-hour online invigilated exam held during the University Examination period.

Important information about the exam will be made available on the unit iLearn page. You should also review the [MQ Exams website](#) for general tips.

Deliverable(s): Online invigilated exam

Individual assessment

On successful completion you will be able to:

- Evaluate the theory, and principles of application, of data analytics skills and techniques relevant to forensic accounting.
- Investigate applications and strategies, including data mining, to enable collection, assessment, review, production and presentation of unstructured data.
- Manage and interpret complex or disparate sets of data to underpin business development, interpret risk, understand behavioural patterns, and detect suspicious or irregular behaviour.
- Examine issues and key principles of professional digital forensic practice, including chain of custody and best practice procedures.
- Diagnose and appraise mechanisms to uncover or recover evidence from digital devices

to support litigation and investigations.

Skills development: Assessing fraud

Assessment Type ¹: Problem-based task

Indicative Time on Task ²: 20 hours

Due: **28/08/2026**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open

The purpose of this assessment is for you to consistently build your expertise in assessing financial fraud throughout the unit.

You will consolidate and evaluate your learning throughout the session via a structured approach.

Skills in focus:

- Critical thinking and problem solving
- Discipline knowledge
- Global, ethical and environmental citizenship
- Communication skills

Deliverable(s): Written submission [max 1500 words]

Individual assessment

On successful completion you will be able to:

- Evaluate the theory, and principles of application, of data analytics skills and techniques relevant to forensic accounting.
- Investigate applications and strategies, including data mining, to enable collection, assessment, review, production and presentation of unstructured data.
- Manage and interpret complex or disparate sets of data to underpin business development, interpret risk, understand behavioural patterns, and detect suspicious or irregular behaviour.
- Examine issues and key principles of professional digital forensic practice, including chain of custody and best practice procedures.
- Diagnose and appraise mechanisms to uncover or recover evidence from digital devices to support litigation and investigations.

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
- [Academic Success](#) 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.

³ An automatic short extension is available for some assessments. Apply through the [Service Connect Portal](#).

Delivery and Resources

Textbook: Kranacher, Riley: *Forensic Accounting and Fraud Examination*, 3rd Edition

Unit Schedule

Week	Topics	Reading
1	Core Foundations of Forensic Accounting & Fraud Examination	Chapter 1
2	Legal, Regulatory, and Professional Environment	Chapter 3
3	Cash Receipt Schemes and Other Asset Misappropriations	Chapter 4
4	Cash Disbursement Schemes Assessment 1 Due 30% (Skills development: Assessing fraud)	Chapter 5
5	Financial Statement Fraud	Chapter 7
6	Corruption and the Human Factor	Chapter 6
7	Excel Like a Pro	Practical Skills
8	Class Test 40% (Formal examination)	
9	Fraud Detection: Red Flags and Targeted Risk Assessment	Chapter 8
10	Evidence-Based Fraud Examinations	Chapter 9
11	Using Information Technology for Fraud Examination and Financial Forensics	Chapter 11
12	Digital Forensics and Digital Evidence	Additional Readings to be provided
13	Revision – Assessment 2 Due 30% (Professional practice: Fraud detection)	

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](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](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 connect.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/>

Academic Success

[Academic Success](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Ask a Study Coach](#)
- [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 Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via the [Service Connect Portal](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit <https://students.mq.edu.au/support/technology/service-desk>.

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.

Unit information based on version 2026.04 of the [Handbook](#)