1. Name of the course

Forensic Accounting

1. Department responsible for the course or equivalent

Faculty of economics, department of finance and credit

1. Lecturer (name, academic title, e-mail)

Anna Vysotskaya, associate professor, [avysotskaya@sfedu.ru](mailto:avysotskaya@sfedu.ru),

1. Semester when the course unit is delivered

3 (autumn)

1. Teaching hours per week

3

1. Level of course unit (for ex., Second cycle – Master level)

Second cycle – Master level

1. ECTS credits

6

1. Admission requirements

No special admission requirements

1. Course objectives (aims)

- to reveal the basis of the analysis methodology of various financial statements

- to identify information relevant to the judicial investigation.

1. Course contents

Topic 1: Defining Forensic Accounting

Topic 2: Identifying the Opportunities for Fraud

Topic 3: Uncovering Corporate Fraud

Topic 4: Analyzing Financial Statement Fraud

Topic 5: Recognizing Employee Fraud

Topic 6: Applying Fraud Auditing Standards

Topic 7: Building an Anti-Fraud Action Program

Topic 8: Examining Fraud

Topic 9: Investigating Fraud

Topic 10: Conducting Internal Corporate Investigation

Topic 11: Interviewing and Interrogating

Topic 12: Understanding Legal Environment

Topic 13: Commercial Damages

Topic 14: Testifying as an Expert Witness

Topic 15: Gathering Evidence

1. Learning outcomes

After completing the course, the students are expected to be able to:

- apply methods of detection and fraud prevention,

- recognize potential fraudulent situations.

1. Planned learning activities and teaching methods (for ex., lectures with a variety of examples and practice)

Lectures, presentation, case study, workshops

1. Assessment methods and criteria

Project, discussion, individual and group tasks, presentations

Essay – 10 points

Presentation – 5 points

Project: Panel Presentation – 20 points

Discussion – 5 points

Class participation – 10 points

Students are expected to get at least 60 points in order to complete the course.

Test – 10 points

1. Course literature (recommended or required)
2. Albrecht, W. Steve, and Chad O. Albrecht. Fraud Examination and Prevention . Mason: Thomson South-Western, 2004.
3. Black Book – Web Searches for Investigators. 9 Jan. 2009 <http://www.blackbookonline.info/>.
4. Forensic and Investigative Accounting 4th Edition, by D. Larry Crumbley, Lester E. Heitger, and G. Stevenson Smith, 2009, CCH, Incorporated
5. Education and Training in Fraud and Forensic Accounting, by U.S. Department of Justice, Office of Justice Programs, National Institute of Justice Special Report, 2007 http://www.ncjrs.gov/pdffiles1/nij/grants/217589.pdf
6. 2010 Report To The Nation On Occupational Fraud & Abuse, by Association of Certified Fraud Examiners(ACFE) http://www.acfe.com/rttn/rttn-2010.pdf
7. Ten Warnings for the Accountant Who Wants To Do a Good Job on the Witness Stand, by George B. Pearson, Jr., Former Judge Supreme Court of Delaware, July 1952
8. The Effective Use of Benford’s Law to Assist in Detecting Fraud in Accounting Data, by Cindy Durtschi, William Hillison, and Carl Pacini, 2004, Journal of Forensic Accounting http://www.auditnet.org/articles/JFA-V-1-17-34.pdf
9. Wells, Joseph. “Irrational Ratios.” Journal of Accountancy. 11 Dec. 2008 http://www.journalofaccountancy.com/Issues/2001/Aug/IrrationalRatios.htm