

**CBN COLLABORATIVE POSTGRADUATE PROGRAMME
DEPARTMENT OF ACCOUNTING, AHMADU BELLO UNIVERSITY
WORK PLAN**

NAME OF LECTURER:

COURSE: ACCT 812 FORENSIC ACCOUNTING II

STUDY WEEK	TOPIC SUB-TOPIC	RESULTS LEARNING	TIME Hrs	METHODS	Suggested Videos
1	<p>1.0 BACKGROUND INFORMATION OF FORENSIC ACCOUNTING, AUDIT PROCESS AND QUALITY CONTROL</p> <p>1.1 What is Forensic Accounting? 1.2 Criminological Theories: Motive Opportunity 1.3 Financial Crimes 1.4 Legal Requirements 1.5 Internal Audit and Review 1.6 Nature and Extent of Internal review assignments 1.7 Procedure of designing audit programmes</p>	<p>The student can:</p> <ul style="list-style-type: none"> ✓ Briefly explain the what forensic accounting means ✓ What are the various types of criminology theories? ✓ Explain the motive and opportunity as factors for committing criminal act ✓ What are financial crimes? ✓ What are the legal requirements for committing crime? ✓ What is internal audit and how forensic accountants review it? 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. 	<p>There are many good videos available on the Internet.</p> <p>https://www.youtube.com/watch?v=VkQ9aV4uBfA</p>

		<ul style="list-style-type: none"> ✓ What are the nature and extent of internal review assignment? ✓ What are the processes involved in designing audit programmes? 		<ul style="list-style-type: none"> ✓ Lectures, tutorials and field trip/industrial visit (if any), 	
2	2.0 DIGITAL AUDIT/FORENSIC 2.1 Computer audit and its effect on auditing technique 2.2 Conducting an Investigation involving computer 2.3 Computer Investigation and Computer Forensic 2.4 Investigating in the Cloud 2.6 Mobile Forensic Investigations 2.7 Digital Forensic Software	<ul style="list-style-type: none"> ✓ Explain what computer audit entails. ✓ Discuss the effect of computer audit on auditing technique ✓ Explain the difference between digital investigation and digital forensic ✓ Explain what investigation on the cloud means ✓ Explain investigation which involve smart phones, networks, removable storage devices ✓ Explain the digital evidence 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and 	https://www.youtube.com/watch?v=o-sEY7fyLPQ

		<ul style="list-style-type: none"> ✓ Explain difference types of digital forensic software ✓ Challenges of cloud forensics 		field trip/industrial visit (if any),	
3	<p>3.0 ENGAGEMENT AND ADVISORY LETTERS</p> <p>3.1 Meaning of management letter and what it entails</p> <p>3.2 Short form fraud examination engagement letter</p> <p>3.3 Fraud examination advisory letter</p> <p>3.4 Evidence supports allegation</p> <p>3.5 Inconclusive evidence</p> <p>3.6 Fraud examination checklist</p> <p>3.7 Sample forms: consent to search customern consent and authorization for access to financial recorda Fraud incidence report log Inventory of evidence and chain of custody log Evidence control log Additional information sources</p>	<ul style="list-style-type: none"> ✓ Explain what engagement letter means. ✓ Explain the objectives of engagement letter. ✓ Explain what advisory letter entails ✓ Explain the short form of engagement letter ✓ Explain what evidence support allegation means ✓ Explain what fraud examination checklist means ✓ Explain the difference form of fraud examination checklist 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. 	https://www.youtube.com/watch?v=iPBMEN-oKEQ

				<ul style="list-style-type: none"> ✓ Lectures, tutorials and field trip/industrial visit (if any) 	
4	<p>4.0 AUDIT REPORTS</p> <p>4.1 Meaning of Audit reports</p> <p>4.2 Basic elements of Audit reports</p> <p>4.2.1 The qualified audit reports</p> <p>4.2.2 Qualifications in audit reports</p> <p>4.3 Reporting on accounts of sole traders ,partnership, cooperative bodies, solicitors account, banks and other financial institutions</p> <p>4.3 The audit of groups of companies, joint audits</p> <p>4.4 Reports to management</p>	<ul style="list-style-type: none"> ✓ Discuss the concept of audit reports. ✓ Discuss the basic elements of audit reports. ✓ Discuss how reports can be qualified ✓ Explain the different types of reports ✓ Explain the audit reports for group companies ✓ Explain how audit reports is to made to the management 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and 	<p>https://www.youtube.com/watch?v=VkQ9aV4uBfA&t=933s</p>

				field trip/industrial visit (if any).	
5	<p>5.0 FINANCIAL STATEMENT FRAUD</p> <p>5.1 What is financial statement fraud and its causes</p> <p>5.2 The cost of financial statement fraud</p> <p>5.3 Why financial statement is committed?</p> <p>5.4 Trends in financial statement fraud</p> <p>5.5 Financial statement fraud schemes</p> <p>5.5.1 What red flags are associated with financial statement fraud in general?</p> <p>5.5.2 Detection of fraudulent financial statement schemes</p> <p>5.6 Financial statement and Institutional fraud</p> <p>5.3 Financial statement analysis</p> <p>5.3.1 Difference between horizontal and vertical analysis of financial statement</p> <p>5.3.2 Role of ratio analysis in detecting financial statement fraud</p> <p>5.4 Interviews in Fraudulent financial statement schemes</p> <p>5.5 Prevention of financial statement fraud</p>	<p>✓ Discuss the scope of financial statement fraud.</p> <p>✓ Discuss the causes of financial statement fraud.</p> <p>✓ Discuss the reasons for committing financial statement fraud</p> <p>✓ Discuss the purchasing procedure.</p> <p>✓ Discuss the trend in financial statement fraud</p> <p>✓ Discuss what financial statement fraud schemes means</p> <p>✓ Explain what red flags means in the context of financial statement fraud</p> <p>✓ Explain how to detect fraudulent financial statement schemes</p> <p>✓ Explain the difference between financial</p>		<p>✓ The students will learn through a combination of face – to - face contact and guided study.</p> <p>✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes.</p> <p>✓ Guided study will include text readings and the use of a wide range internet based resources.</p> <p>✓ Lectures, tutorials and field</p>	<p>https://www.youtube.com/watch?v=23oYYMrvAsk</p>

		<p>statement and institutional fraud</p> <ul style="list-style-type: none"> ✓ Explain the role of ratio analysis in detecting financial statement fraud ✓ Explain how to conduct fraudulent financial statement scheme interview ✓ Discuss the prevention measures of financial statement fraud 		<p>trip/industrial visit (if any).</p>	
6	<p>6.0 FINANCIAL INSTITUTION FRAUD</p> <p>6.1 Meaning of embezzlement schemes and its major types</p> <p>6.1.1 Loan aFraud</p> <p>6.1.2 Real estate fraud</p> <p>6.1.3 New Account fraud and</p> <p>6.1.4 Credit card fraud</p> <p>6.2 Various schemes, red flags, detection and prevention strategies on them</p> <p>6.3 Money loudering, its process and various red flags associated with it</p> <p>6.3.1 Money Tranfer (Wire) fraud schems</p> <p>6.3.2 Automated Teller Machine (ATM) Fraud</p> <p>6.3.3 Account Takeover fraud</p>	<ul style="list-style-type: none"> ✓ What do you mean by embezzlement schemes fraud? ✓ Explain the major types of embezzlement fraud ✓ What is loan fraud? ✓ What is real estate frau? ✓ What is new account fraud? ✓ What is credit card fraud? ✓ What is red flags 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study 	<p>https://www.youtube.com/watch?v=suYhuJlEfl</p>

	<p>6.3.4 Advaced Fee Fraud 6.3.5 Letter of Credit Fraud 6.3.6 Inside/Outside fraud 6.4.Prevention 6.5 Suspicious Transaction Reports</p>	<ul style="list-style-type: none"> ✓ What do you mean by money laundering? ✓ What is the process of money laundering? ✓ Discuss the money transfer fraud ✓ Discuss the ATM fraud ✓ Explain the account takeover fraud ✓ Discuss advanced fee fraud ✓ What do you mean by letter of credit fraud ✓ Discuss the concept of inside/outside fraud ✓ Explain the ways on how to prevent financial institution fraud ✓ Explain how to file a suspicious transaction reports 		<p>analysis and Quizzes.</p> <ul style="list-style-type: none"> ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any). 	
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7	<p>7.0 MONEY LAUNDERING</p> <p>7.1 Types of money laundering</p> <p>7.1.1 Money Laundering process</p> <p>7.1.2 Money laundering Methods</p> <p>7.2 International Anti-Money laundering efforts</p> <p>7.2.1 Scope of criminal offences of money laundering</p> <p>7.2.2 Enforcement and prevention strategies</p> <p>7.3 Forensic accountants' obligations in the prevention and detection of money laundering</p> <p>7.4 Element of anti-money laundering</p> <p>7.5 Special problems for insurance companies</p>	<ul style="list-style-type: none"> ✓ Discuss the concept of money laundering ✓ Discuss various types of money laundering ✓ Explain the processes involved in money laundering ✓ What are the methods of money laundering? ✓ Explain the effort made in curbing international anti-money laundering ✓ Explain the scope of criminal offences of money laundering ✓ Explain the preventive strategies of money laundering? ✓ Explain the obligations of forensic accountants in addressing money laundering ✓ What are the elements of anti-money laundering? ✓ Discuss the problems of money laundering for insurance firms 		<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any). 	<p>https://www.youtube.com/watch?v=U_P23SqJaDc</p>
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MID-SEMESTER BREAK					
8	8.0 TESTIFYING I 8.1 Introduction 8.2 Litigation and Expert witnessing 8.3 Legal qualification of the forensic Accountant expert witness 8.4 Role of Forensic Accountants during expert witness 8.5 Content of the forensic expert witness engagement letter and the attributes of a forensic accounting expert witness	<ul style="list-style-type: none"> ✓ Explain the concepts and definitions of testifying ✓ Explain the meaning of litigation ✓ Explain the meaning of expert witnessing ✓ Describe the legal requirements for forensic accountant in expert witnessing ✓ Describe the role of forensic accountant during expert witnessing ✓ Explain the contents of engagement letter for forensic expert witness ✓ Describe the attributes of a forensic accounting expert witness 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any), 	https://www.youtube.com/watch?v=NfV6E8CCaYg

<p>9</p>	<p>9.0 TESTIFYING II</p> <p>9.1 Introduction</p> <p>9.2 Consideration for testifying as a lay witness</p> <p>9.2.1 Information versus Evidence</p> <p>9.2.2 Sources of Lay Testimony</p> <p>9.2.3 Use of Summaries</p> <p>9.2.3 Opinion by Lay Witnesses</p> <p>9.3 Consideration for testifying as an expert</p> <p>9.3.1 Accepting the role of a testifying expert</p> <p>9.3.2 Conflict of Interest</p> <p>9.3.3 Divergences in adversarial and inquisitorial jurisdictions</p> <p>9.3.4 Pretrial Preparation in adversarial proceedings</p> <p>9.3.5 Discoverability of expert's report</p> <p>9.3.6 Keeping good files</p> <p>9.4 Qualifying to testify as an expert witness</p> <p>9.4.1 Qualifying to testify as an expert in adversarial jurisdictions</p> <p>9.4.2 Qualification Requirements</p> <p>9.4.3 Relevant and reliable requirements witnesses</p>	<p>✓ Discuss on the necessary consideration for a lay witness</p> <p>✓ Discuss the factors to consider while testifying as an expert</p> <p>✓ Discuss the sources of lay testimony</p> <p>✓ Discuss the role of testifying expert by forensic accountant</p> <p>✓ Explain the concept of conflict of interest in the context of testifying witness?</p> <p>✓ Explain the meaning of direct examination</p>		<p>✓ The students will learn through a combination of face – to – face contact and guided study.</p> <p>✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes.</p> <p>✓ Guided study will include text readings and the use of a wide range internet based resources.</p> <p>✓ Lectures, tutorials and field trip/industrial visit (if any).</p>	<p>https://www.youtube.com/watch?v=X-b62ZYXAYw</p>
<p>10</p>	<p>10.0 TESTIFYING III</p> <p>10.1 Preparing to Testify</p> <p>10.2.1 Depositions</p> <p>10.2.2 Appearance and Compusure</p>	<p>✓ Discuss on the necessary consideration for a lay witness</p>		<p>✓ The students will learn through a combination of</p>	<p>https://www.youtube.com/watch?v=X-b62ZYXAYw</p>

	<p>10.2.3 Dos and Don'ts 10.3 Direct Examination</p>	<ul style="list-style-type: none"> ✓ Discuss the factors to consider while testifying as an expert ✓ Discuss the sources of lay testimony ✓ Discuss the role of testifying expert by forensic accountant ✓ Explain the concept of conflict of interest in the context of testifying witness? ✓ Explain how to keep good files ✓ Discuss what qualify forensic accountant to serve as an expert witness? ✓ Explain the meaning of direct examination ✓ Discuss the term expert report 		<p>face – to - face contact and guided study.</p> <ul style="list-style-type: none"> ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any). 	
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		<ul style="list-style-type: none"> ✓ Explain the meaning if cross examination 			
11	11.0 TESTIFYING IV 11.1 Direct Examination for lay witnesses 11.2 Direct Examination for Expert Witnesses 11.3 Adeversarial Versus Inquisitional Driect Examination 11.4 Expert report 11.5 Cros Examination 11.6 Summary	<ul style="list-style-type: none"> ✓ Explain how to keep good files ✓ Discuss what qualify forensic accountant to serve as an expert witness? ✓ Explain the meaning of direct examination ✓ Discuss the term expert report ✓ Explain the meaning if cross examination 		<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any). 	https://www.youtube.com/watch?v=X-b62ZYXAw

<p>12</p>	<p>12. THEORIES OF CRIME CAUSATION I</p> <p>12.1 Classical Criminology 12.2 Routine Activities Theory 12.3 Biological Theories 12.4 Psychological Theories 12.4.1 Cognitive and Personality Theories 12.4.2 Integrated Theories 12.4.3 Conditioning Theory</p>	<p>✓ Discuss the concept of classical criminology?</p> <p>✓ Explain routine activities theory?</p> <p>✓ Discuss biological theories?</p> <p>✓ Discuss Psychological theories</p> <p>✓ Explain cognitive and personality theories</p> <p>✓ Explain integrated theories</p> <p>✓ Explain conditioning theories</p>	<p>3</p>	<p>✓ The students will learn through a combination of face – to - face contact and guided study.</p> <p>✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes.</p> <p>✓ Guided study will include text readings and the use of a wide range internet based resources.</p> <p>✓ Lectures, tutorials and field trip/industrial visit (if any),</p>	<p>https://www.youtube.com/watch?v=23oYYMrvAsk</p>
<p>13</p>	<p>13.0 THEORIES OF CRIME CAUSATION II</p> <p>13.1 Social Structure Theories 13.2 Theory of Anomie</p>	<p>✓ Discuss social process theory</p>	<p>3</p>	<p>✓ The students will learn through a combination of</p>	<p>https://www.youtube.com/watch?v=23oYYMrvAsk</p>

	<p>13.3 Social Process Theory 13.4 Social Learning Theories 13.5 Theory of Differential Association 13.6 Social Control Theory 13.7 Differential Reinforcement Theory</p>	<ul style="list-style-type: none"> ✓ Explain social learning theories ✓ Discuss theory of differential association ✓ Discuss differential reinforcement theory 		<p>face – to - face contact and guided study.</p> <ul style="list-style-type: none"> ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any), 	
14	<p>14.0 ETHICS FOR FORENSIC EXAMINERS</p> <p>14.1 Origins of Ethics 14.2 Ethics' Current place in Business 14.3 Ethics Program Development 14.1 Ethical and Moral behaviour expected from forensic accountants</p>	<ul style="list-style-type: none"> ✓ Discuss the origin of ethics ✓ Explain the current place of business of ethics ✓ Discuss the development of ethical programme 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. 	<p>https://www.youtube.com/watch?v=23oYYMrvAsk</p>

	<p>14.2 Ethical considerations in forensic report writing</p> <p>14.3 Ethical consideration in publication of forensic accounting paper</p>	<ul style="list-style-type: none"> ✓ Explain the moral behaviour expected from the forensic accountant ✓ Explain the ethical consideration in forensic report writing ✓ Discuss the ethical guideline in publication of forensic accounting paper 	<ul style="list-style-type: none"> ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any). 		
REVISION WEEK					
WEEK STUDY (WEEK 1 TO 14)					
FINAL EXAMINATION					

Lecturer:

PROGRAMME LEADER