

## Annexe A: New/Revised Course Content in OBTL+ Format

### Course Overview

The sections shown on this interface are based on the templates [UG OBTL+](#) or [PG OBTL+](#)

If you are revising/duplicating an existing course and do not see the pre-filled contents you expect in the subsequent sections e.g. Course Aims, Intended Learning Outcomes etc. please refer to [Data Transformation Status](#) for more information.

Expected Implementation in Academic Year	AY2024-2025
Semester/Trimester/Others (specify approx. Start/End date)	Semester 1
Course Author * Faculty proposing/revising the course	Tan How Choon
Course Author Email	howchoon@ntu.edu.sg
Course Title	Forensic Accounting and Fraud Investigation
Course Code	AB5102
Academic Units	3
Contact Hours	39
Research Experience Components	

## Course Requisites (if applicable)

Pre-requisites	AC1104 (Acc) or AD1101/02 (Bus)
Co-requisites	
Pre-requisite to	
Mutually exclusive to	
Replacement course to	
Remarks (if any)	

## Course Aims

The course provides a comprehensive understanding of white collar crimes in Singapore by analyzing real case studies of major crimes. Students will be taught the investigation methodology in the detection of fraud and the use of information technology forensics and social media tracing to examine documents and evidence within the Singapore legal, regulatory and professional rule-based environment. Various fraudulent schemes will be examined including financial statements, cash receipt, cash disbursement, defalcation and cybercrimes. Finally, the course teaches students effective interviewing and interrogation techniques, and the role of an expert witness. Note that this course can be considered a compact version of the White Collar Crime Investigation Training Programme offered by the Singapore government.

## Course's Intended Learning Outcomes (ILOs)

Upon the successful completion of this course, you (student) would be able to:

ILO 1	Apply forensic accounting and finance techniques in white collar crimes investigation
ILO 2	Explain legal & accounting concepts related to the forensic investigation
ILO 3	Identify fraud risk factors related to the forensic investigation
ILO 4	Identify and analyses evidence related to the forensic investigation
ILO 5	Lead and/or work with a team on the management and conduct of a forensic investigation
ILO 6	Communicate investigative procedures, observations, and recommendations to management and/or relevant authorities

## Course Content

This course has four main building blocks (reference to “Course Aims/Description” above).

1. Forensic accounting and finance
2. IT\Cyber Forensic
3. Law related to forensic accounting and finance crimes
4. Investigation methodology

## Reading and References (if applicable)

### Textbooks

Forensic Accounting and Fraud Examination

Mary-Jo Kranacher, Richard Riley, Joseph T. Wells

3rd Edition, John Wiley & Sons, 2024

Guide to Computer Forensics and Investigations: Processing Digital Evidence

Bill Nelson, Amelia Phillips, Christopher Steuart

7th Edition, Cengage, 2024

Banks: Fraud and Crime

2nd Edition

Joseph Norton, George Walker

Routledge

### References

Fraud Examination

W. Albrecht (Author), Conan Albrecht (Author), Chad Albrecht (Author), Mark Zimbelman (Author)

7th Edition, Cengage

Financial Investigation and Forensic Accounting

George A. Manning

3rd Edition, Taylor & Francis, 2010

Fraud Auditing and Forensic Accounting

TOMMIE W. SINGLETON, AARON J. SINGLETON

4th Edition, John Wiley & Sons, 2010

A Guide to Forensic Accounting Investigation

STEVEN L. SKALAK, THOMAS W. GOLDEN, CFE, MONA M. CLAYTON, CFE JESSICA S. PILL

2nd Edition, John Wiley & Sons, 2011

International White Collar Crime: Cases and Materials

Bruce Zagaris

2nd Edition, Cambridge University Press, 2015

Detecting Accounting Fraud: Analysis and Ethics

Cecil W. Jackson

Pearson, 2015

Fraud Analytics Using Descriptive, Predictive, and Social Network Techniques: A Guide to Data Science for Fraud Detection

Bart Baesens, Veronique Van Vlasselaer, Wouter Verbeke

Wiley, 2015

Financial Crimes in Singapore, Second Edition

by Hamidul Haq, Thong Chee Kun, Istyana Ibrahim

LexisLexis

Principles of Information Security 7th Edition

Michael E. Whitman, Herbert J. Mattord, Cengage



## Planned Schedule

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
1	Course introduction and the bigger picture: White Collar Crime Investigation, Case study on declassified Singapore cases	ILO1 , ILO2 , ILO3 and ILO4	Forensic Accounting and career Video Case study	In-person	
2	Topic 1: Core Foundation Related to Fraud Examination and Financial Forensics, Topic 2: Careers in Fraud Examination and Financial Forensics	ILO1 , ILO2 , ILO3 and ILO4	Main Text: Chapter 1 and 2	In-person	Workshop 1: Create a perfect fraud:
3	Topic 3: Who Commits Fraud and Why: Criminology and Ethics, Topic 4: Complex Frauds and Financial Crimes	ILO1 , ILO2 , ILO3 and ILO4	Main Text: Chapter 3 and 4	In-person	Workshop 2: Covert & conceal illegal proceed from the perfect fraud
4	Topic 5: Cybercrime: Computer and Internet Fraud Advance Digital Forensic Topics, Topic 6: Legal, Regulatory and Professional Environment	ILO1 , ILO2 , ILO3 and ILO4	Main Text: Chapter 5 and 6 Annex G Computer and Cyber Forensic video	In-person	Workshop 3: Propose investigation approach to crack the perfect fraud

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
5	Topic 7: Fraud Detection: Red Flags and Targeted Risk Assessment, Topic 8: Detection and Investigations	ILO1 , ILO2 , ILO3 and ILO4	Main Text: Chapter 7 and 8 Investigation Approach Video Case study	In-person	
6	Topic 9: Effective Interviewing and Interrogation, Topic 10: Using Information Technology for Fraud Examination and Financial Forensics, Advance Digital Forensic Topics	ILO1 , ILO2 , ILO3 and ILO4	Main Text: Chapter 9 and 10 Raid Operation: Search and Seizure video Case study  Annex G	In-person	Workshop 4: Hands-on Computer and Cyber Forensic Tool, Autopsy (Annex D)
7	Topic 11: Cash Receipt Schemes and Other Asset Misappropriations, Chapter 12: Cash Disbursement Schemes	ILO1 , ILO2 , ILO3 and ILO4	Main Text: Chapter 11 and 12 Case study	In-person	
8	Topic 13: Corruption and the Human Factor, Topic 14: Financial Statement Fraud	ILO1 , ILO2 , ILO3 and ILO4	Main Text: Chapter 13 and 14 Case study	In-person	Workshop 5: Games on Financial Statement Fraud

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
9	Topic 15: Consulting, Litigation Support and Expert Witnesses: Damages, Valuations and Other Engagements Pitfalls in Accounting and Financial Forensic, Rules of Court: Expert Witness Rules ORDER 40A - Experts of parties, EP 100 Code of Professional Conduct and Ethics, Banking and Financial Crimes, EP 200 Anti-Money Laundering and Countering the Financing of Terrorism	ILO1 , ILO2 , ILO3 , ILO4 and ILO6	Main Text: Chapter 15 Supplement reading on valuation methods and financial statement analysis  Singapore online statutes download  EP 100 and EP 200 Download from ISCA  Annex H	In-person	
10	Application of Singapore Law to White Collar Crimes, Case study on declassified Singapore cases	ILO1 , ILO2 , ILO3 , ILO4 and ILO6	Singapore Statutes Online <a href="http://statutes.agc.gov.sg">http://statutes.agc.gov.sg</a> Case study	In-person	Workshop on Singapore legal matrix & analysis (Annex E)



Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
11	Investigation methodology, Case study on international cases, Project submission/presentation	ILO1 , ILO2 , ILO3 ILO4 , ILO5 and ILO6	Supplementary reading on investigation methodology	In-person	Group presentation and group critic
12	Project submission/presentation, Interactive Forensic and Fraud Investigation Scenario Simulation	ILO1 , ILO2 , ILO3 ILO4 , ILO5 and ILO6	Simulation (Annex F)	In-person	Group presentation and group critic
13	Further study and future research, Course Summary, The impact of AI in Forensic Accounting and Fraud Investigation	ILO1 , ILO2 , ILO3 ILO4 , ILO5 and ILO6	Supplementary reading and demonstration on IT forensic and social media tracing	In-person	

## Learning and Teaching Approach

Approach	How does this approach support you in achieving the learning outcomes?
Seminars	The seminar has numerous benefits, including improving communication skills, gaining expert knowledge of Forensic Accounting and Fraud Investigation topics, and networking with others. The seminar will also have interactive sessions that will provide ample opportunities for open discussions on conceptual issues related to Forensic Accounting and Fraud Investigation, which will allow you to think critically, share your ideas and concept with the class, and achieve the targeted learning outcomes.
Group project presentation and critique	Effective presentation skills are important to this course, Forensic Accounting and Fraud Investigation. The skills help to keep a presentation interesting, cultivate the presenters communicate with confidence, and motivate the audience to listen attentively. More importantly, they help to initial active discussion on the Forensic Accounting and Fraud Investigation topics in the class through critique. Effective presentation and critique skills will prepare the participants to be a confident expert witness in the court.

# Assessment Structure

Assessment Components (includes both continuous and summative assessment)

No.	Component	ILO	Related PLO or Accreditation	Weightage	Team/Individual	Rubrics	Level of Understanding
1	Continuous Assessment (CA): Project(Group project/case study (Every group and every member in the group must present))	Course Learning Objectives 1 to 6.	Critical Thinking, Teamwork and Interpersonal Skills	50	Team		
2	Continuous Assessment (CA): Assignment(Individual assignment)	Course Learning Objectives 1 to 5.	Critical Thinking	35	Individual		
3	Continuous Assessment (CA): Class Participation(Class participation)	Course Learning Objectives 1 to 5.	Critical Thinking, Oral Communication	15	Individual		

Description of Assessment Components (if applicable)

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## Formative Feedback

The goal of formative feedback in this course is to monitor your learning through ongoing effective feedback that can be used to improve the teaching for me and your learning. More specifically. It will also help you to identify their strengths and weaknesses and target areas that need further enhancement in the topics of Forensic Accounting and Fraud Investigation.

Feedback is central to this course. You will receive written and/or verbal continuous feedback from me about the work, presentations and critique.

# NTU Graduate Attributes/Competency Mapping

This course intends to develop the following graduate attributes and competencies (maximum 5 most relevant)

Attributes/Competency	Level
Curiosity	Basic
Digital Fluency	Basic
Problem Solving	Basic
Transdisciplinarity	Basic
Systems Thinking	Basic

# Course Policy

## Policy (Academic Integrity)

Good academic work depends on honesty and ethical behaviour. The quality of your work as a student relies on adhering to the principles of academic integrity and to the NTU Honour Code, a set of values shared by the whole university community. Truth, Trust and Justice are at the core of NTU's shared values. As a student, it is important that you recognize your responsibilities in understanding and applying the principles of academic integrity in all the work you do at NTU. Not knowing what is involved in maintaining academic integrity does not excuse academic dishonesty. You need to actively equip yourself with strategies to avoid all forms of academic dishonesty, including plagiarism, academic fraud, collusion and cheating. If you are uncertain of the definitions of any of these terms, you should go to the academic integrity website for more information. On the use of technological tools (such as Generative AI tools), different courses / assignments have different intended learning outcomes. Students should refer to the specific assignment instructions on their use and requirements and/or consult your instructors on how you can use these tools to help your learning. Consult your instructor(s) if you need any clarification about the requirements of academic integrity in the course.

## Policy (General)

You are expected to

- a. Complete all assigned pre-class readings and activities, attend all seminar classes punctually and take all scheduled assignments and tests by the due dates.
- b. Take responsibility to follow up with course notes, assignments and course related announcements for seminar sessions you have missed.
- c. Participate in all seminar discussions and activities.

## Policy (Absenteeism)

Absence from class without a valid reason will affect your overall course grade. Valid reasons include falling sick supported by a medical certificate and participation in NTU's approved activities supported by an excuse letter from the relevant bodies. If you are going to miss a class, you must inform the course instructor via email prior to the start of the class.

## Policy (Others, if applicable)

### (3) Plagiarism

Do not copy another person's writings or works or ideas from textbooks, readings, journals, newspapers, internet or any other media without proper referencing and/or permission from the author(s).

### (4) Free riding

In the unfortunate event that free-riding occurs in a team, team members should raise the issue ahead of the actual presentation so that the "free-rider" is given the opportunity to rectify the situation. Where the "free-rider" does nothing to rectify the situation despite the warning, penalties will be imposed on the "free-rider". Since the instructor is not able to assess each team member's input into the overall completion of team project, each member will be given the opportunity to assess his/her team members' participation and contribution. This will be conducted online through eUreka (accessed through NTULearn), using the format shown in the "Confidential Peer Rating Form". Please note that if a student's average score by the team is strictly below 6 (out

of 10), s/he will receive a lower grade than the team grade (refer to the Confidential Peer Rating Form for details). All evaluations will be kept in absolute confidence. Team members will only be able to see the average rating given by his/her team members.

Each team member must submit the Peer Evaluation online by the same deadline s/he submits the PowerPoint slides (see above). Any student who fails to submit the Peer Evaluation will receive 90% of the team marks, after which the average rating by his/her members will be considered if further adjustment is required.

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