

**Nanyang Technological University
Nanyang Business School**

AB9102: FORENSIC ACCOUNTING AND FRAUD INVESTIGATION

A) Course Aims/Description

The course provides an 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 those involving 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.

B) Intended Learning Outcomes (ILO)/Objectives

By the end of this course, you should be able to:

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

C) 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

D) Assessment (includes both continuous and summative assessment)

Component	Weightage	Team /Individual
Group project/case study (Every group and every member in the group must present)	50%	Group
Individual assignment	35%	Individual
Class participation		Individual
Total	100%	

E) Planned Weekly Schedule

Week	Topics
1	Course introduction and the bigger picture: White Collar Crime Investigation Case study on declassified Singapore cases
2	Chapter 1: Core Foundation Related to Fraud Examination and Financial Forensics Chapter 2: Careers in Fraud Examination and Financial Forensics
3	Chapter 3: Who Commits Fraud and Why: Criminology and Ethics Chapter 4: Complex Frauds and Financial Crimes
4	Chapter 5: Cybercrime: Computer and Internet Fraud Chapter 6: Legal, Regulatory and Professional Environment
5	Chapter 7: Fraud Detection: Red Flags and Targeted Risks Assessment Chapter 8: Detection and Investigations
6	Chapter 9: Effective Interviewing and Interrogation Chapter 10: Using Information Technology for Fraud Examination and Financial Forensics
7	Chapter 11: Cash Receipt Schemes and Other Asset Misappropriations Chapter 12: Cash Disbursement Schemes
8	Chapter 13: Corruption and the Human Factor Chapter 14: Financial Statement Fraud

9	Chapter 15: Consulting Litigation Support and Expert Witnesses: Damages, Valuations and Other Engagements Pitfalls in Accounting and Financial Forensic Anti-Money Laundering (AML)
10	Application of Singapore Law to White Collar Crimes Case study in Singapore
11	Investigation methodology Case study on International Cases
12	Project Submission/ Presentation
13	Further Study and future research Course Summary