Juraj Dobrila University of Pula

Zagrebačka 30
52100 Pula
Croatia

VOP2 Form

	Course Syllabus
Course Code and Title	(84758) (BE307) Forensic Accounting
Name(s) of Lecturer(s) (with website link)	[Full professor, Robert Zenzerović, PhD] [Lecturer Adriana Galant, PhD]
Study programme	Business Economics

Course status	Mandatory	Study level	Graduate
Semester	Summer	Study year	I.
Classroom location	Flanatička 1/Preradovićeva 1/1	Teaching language(s)	Croatian
ECTS credits	6	Number of hours per semester	30L –15S – 15T (lectures – seminars - tutorials)

Prerequisites	There are no prerequisites for enrolling in the course.
Correlativity	Business accounting, Financial accounting, Auditing and business analysis, Internal auditing.
Objective of the course	Train students to establish mechanisms for preventing and detecting fraud at the level of a business entity.
Learning outcomes	1. Define the term and characteristics of forensic accounting and its significance and role at the micro and macro level; 2. Determine the business areas and positions of financial statements that are most susceptible to fraud; 3. Determine red flags - warning indicators of potential fraud; 4. Use basic techniques and methods of forensic accounting. The corresponding learning outcome at the level of the study program: • Identify critical elements of the internal environment from the aspect of errors and fraud and provide mechanisms for preventing and detecting irregularities in business
Course content (syllabus)	1. Fraud and the need to develop forensic accounting 2. Historical development, concept, meaning and tasks of forensic accounting 3. Legal aspects and types of fraud 4. Institutions and organizations involved in fraud detection and processing 5. Preparations for the forensic research process 6. Basic approaches to forensic research 7. Fraudulent financial reporting – creative accounting 8. Fraud by employees – asset misappropriation

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	9. Money laundering 10. Early warning signals – indicators of potential fraud (red flags) 11. Methods and techniques of conducting forensic investigations 12. Forensic investigations of individual elements of financial statements 13. Cybercrime 14. Forensic research in action - application of software in fraud detection.				
Course activities, teaching and learning methods and assessment criteria (alternative modes should be listed in course requirements)	Student responsibilities (delete the excessive)	Learning outcomes	Hours	ECTS credits	Grade ratio (%)
	Individual tasks (homework, research, oral and written tasks)	1 – 3	34	1,2	20%
	Mid-term(s) (oral or written)	4	67	2,4	40%
	Exam (oral, written,)	1 – 3	67	2,4	40%
	Total		168	6	100%
	Additional information (assessment criteria): The independent task is assigned by the subject teacher/assistant. The student completes it and submits it for examination, achieving from 10% to a maximum of 20% success rate. In case of more serious deficiencies, the independent tasks are returned to the student for correction according to the given instructions. The test includes solving a problem task from the field of forensic accounting using an appropriate software solution and is held in the computer room. If a student does not pass the material included in the test, he/she must pass it during the regular exam period. The student must pass the material from the final exam, which includes multiple-choice questions. A passed exam is considered an exam in which the student obtained at least 50% of the total number of points. In order to be eligible to take the final exam, the student must complete an independent assignment.				
Course requirements	For successful completion of the course, a student must: 1. Create a project as an independent task before taking the final exam, 2. Pass the test and 3. Pass the final exam.				
Mid-term and final exam term	They are published at the beginning of the academic year on the FET website and in ISVU.				
Additional information on the course	-				
Bibliography	Mandatory:				

	1. Crumbley, L., Heitger, L.E., Stevenson Smith, G.: Forensic and Investigative Accounting, 4th edition, CCH, Chicago, 2007. (str. 1 – 650) Optional: 1. Golden, T.W., Skalak, S.L., Clayton M.M., A Guide to Forensic Accounting Investigation, John Wiley & Sons, New Jersey, 2006. (str. 1 – 501) 2. Manning, G.A.: Financial Investigation and Forensic Accounting, Taylor & Francis, 2nd edition, 2006. (str. 1 – 635) 3. Kranacher, M., Riley, R.A., Wells, J.T., Forensic Accounting and Fraud Examination, John Wiley & Sons, New Jersey, 2013. (str. 1 – 517)	