



Course Specification

(Postgraduate Programs)

Course Title: Forensic Accounting and Fraud Examination
Course Code: ACCT 6105
Program: Master of science in accounting
Department: Accounting Department
College: College of Business
Institution: : Imam Muhammed ibn Saud Islamic university
Version: (1)
Last Revision Date:



Table of Contents

A. General information about the course:.....	3
B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:	4
C. Course Content:	5
D. Students Assessment Activities:	6
E. Learning Resources and Facilities:.....	6
F. Assessment of Course Quality:	Erreur ! Signet non défini.
G. Specification Approval Data:	Erreur ! Signet non défini.



A. General information about the course:

1. Course Identification:

1. Credit hours: (4 hours)			
2. Course type			
A.	<input type="checkbox"/> University	<input type="checkbox"/> College	<input checked="" type="checkbox"/> Department <input type="checkbox"/> Track
B.	<input checked="" type="checkbox"/> Required		<input type="checkbox"/> Elective
3. Level/year at which this course is offered: (Second level/First year)			
4. Course General Description:			
<p>Forensic accounting field is one of the most growing fields in the accounting profession. A noticeable growth has been witnessed in the demand of such forensic accounting practices. This accounting field can be defined as: using accounting knowledge and skills (including accounting and auditing) to investigate fraud cases and apply comprehensive review of entities' financial statements. This course is expected to contribute to learners' knowledge and skills with regard to understanding the nature and motives of fraud in the financial area of entities and acknowledging, the importance of ethical and professional behaviors in the financial field, and interpreting entities published financial numbers to identify the relevant problems and understanding the role and use of accounting experts' work in the judicial procedures.</p>			
5. Pre-requirements for this course (if any):			
N/A			
6. Pre-requirements for this course (if any):			
N/A			
7. Course Main Objective(s):			
<p>The main purpose of this course is to examine a range of theoretical and empirical approaches used to explore forensic accounting and fraud examination.</p>			

2. Teaching Mode: (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	48	100%
2	E-learning		
3	Hybrid <ul style="list-style-type: none"> • Traditional classroom • E-learning 		
4	Distance learning		



3. Contact Hours: (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	48
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	
5.	Others (specify).....	
	Total	48

B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:

Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding			
1.1	Explains deeply the concepts and theories related to forensic accounting and fraud examination.	K1	<ul style="list-style-type: none"> • Discussion • Brainstorming • Guided learning 	<ul style="list-style-type: none"> • Exams • Assignments • Presentation • Participation
1.2	Identifies research methodology and investigation methods related to forensic accounting and fraud examination in the Saudi Arabia	K3	<ul style="list-style-type: none"> • Discussion • Brainstorming • Guided learning • Cooperative learning 	<ul style="list-style-type: none"> • Exams • Assignments • Presentation • Participation
2.0	Skills			
2.1	Evaluates fundamental accounting principles and theories, through purposeful critical analysis, to provide creative solutions to problems related to forensic accounting and fraud examination.	S2	<ul style="list-style-type: none"> • Guided learning • Case Study • Cooperative learning 	<ul style="list-style-type: none"> • Exams • Assignments
2.2	Applies quantitative and/or qualitative methods and information technology to	S4	<ul style="list-style-type: none"> • Discussion • Guided learning 	<ul style="list-style-type: none"> • Exams • Assignments • Presentation



Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
	process and analyse data and information, in complex contexts related to forensic accounting and fraud examination.		<ul style="list-style-type: none"> • Cooperative learning • Case study • Self learning 	
3.0	Values, autonomy, and responsibility			
3.1	Adheres to professional and human values and ethics in dealing with various issues related in forensic accounting and fraud investigation.	V1	<ul style="list-style-type: none"> • Problem-based learning • Active learning 	<ul style="list-style-type: none"> • Assignments • Presentatio
3.2	Collaborates effectively within a team to address issues related to forensic accounting and fraud investigation taking on leadership role and assuming responsibility.	V3	<ul style="list-style-type: none"> • Problem-based learning • Active learning 	<ul style="list-style-type: none"> • Assignments • Presentation

C. Course Content:

No	List of Topics	Contact Hours
1	Introduction to Forensic Accounting and Fraud Examination	3
2	The profile and Psychology of the Fraudster	3
3	Corruption and the Human Factor	3
4	Legal, Regulatory and Professional Environment	3
5	Cash Receipt Schemes and Other Asset Misappropriations	3
6	Cash Disbursement Schemes	3
7	Financial Statement Fraud	3
8	Fraud Detection: Red Flags and Targeted Risk Assessment	3
9	Evidence-Based Fraud Examinations	3
10	Effective Interviewing and Interrogation	3
11	Using Information Technology for Fraud Examination and Financial Forensic	3
12	Complex Frauds and Financial Crimes	3
13	Cybercrime: Fraud in a Digital World	3
14	Antifraud and Compliance Efforts: Ethics, Prevention, and Deterrence	3





15	Consulting, Litigation Support, and Expert Witnessing: Damages, Valuations and Other Engagements	3
16	Remediation and Litigation Advisory Services	3
Total		48

D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Midterm exam	5	20%
2.	Assignments	9	20%
3.	Presentation	6-10	20%
4	Final exam	According to the time specified by the college	40%

*Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.)

E. Learning Resources and Facilities:

1. References and Learning Resources:

Essential References	Kranacher, M. J., & Riley, R. (2019). <i>Forensic accounting and fraud examination</i> . John Wiley & Sons
Supportive References	<p>Scientific articles published in elite accounting journals (such as, Accounting, Organizations & Society Journal, Managerial Auditing Journal ..etc)</p> <p>Professional publications issued by the Association of Certified Fraud Examiners (ACEF)</p> <p>Professional publications issued by the Institute of Internal Audit (IIA)</p> <p>Professional publications issued by the General Court of Audit in KSA</p> <p>Professional publications issued by SOCPA (e.g. SOCPA's Standard on Consulting Services: Forensic Accounting Services Engagements).</p> <p>Professional publications issued by NAZAHA</p>
Electronic Materials	<ul style="list-style-type: none"> - https://www.theiia.org - https://socpa.org.sa - https://www.acfe.com/ - www.nazaha.org.sa





	- https://www.gca.gov.sa
Other Learning Materials	Hopwood, W. S., Leiner, J. J., & Young, G. R. (2012). <i>Forensic accounting and fraud examination</i> . New York: McGraw-Hill

2. Educational and Research Facilities and Equipment Required:

Items	Resources
Facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	- A lecture room that can accommodate no more than 30 students
Technology equipment (Projector, smart board, software)	- Display devices and internet connection - Projector and computer
Other equipment (Depending on the nature of the specialty)	- Blackboard platform

F. Assessment of Course Quality:

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	- Program leaders -Students	Indirectly, through student questionnaires Indirect through the program leaders' evaluation of quality files.
Effectiveness of students' assessment	- Program Leaders - Faculty members	- Directly through the review and adjustment of evaluation methods at the departmental level via departmental council decisions - Indirectly through questionnaires
Quality of learning resources	- Course Coordinators - Program Leaders - Faculty Members - Students	- Directly (Periodic review of course content, course reports) - Indirect through student questionnaires.
The extent to which CLOs have been achieved	- Faculty Members	- Directly through the direct evaluation of students and comparing them with the target level.



Assessment Areas/Issues	Assessor	Assessment Methods
Other		

Assessor (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

G. Specification Approval Data:

COUNCIL /COMMITTEE	ACCOUNTING DEPARTMENT COUNCIL
REFERENCE NO.	second Session of The Third Term
DATE	29/08/1444 HIJRI CORRESPONDING TO 21/03/2023

