

NAME OF THE COURSE		FORENSIC ACCOUNTING I				
Code	FZ121	Year of study	First			
Course teacher	Marijana Bartulović, PhD, associate professor	Credits (ECTS)	5			
Associate teachers	Toni Šušak	Type of instruction (number of hours)	L	S	E	F
			30	15	10	
Status of the course	Mandatory	Percentage of application of e-learning				
COURSE DESCRIPTION						
Course objectives	Adopt methods, techniques and models required for detecting manipulations in the financial statements.					
Course enrolment requirements and entry competences required for the course	-					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<ol style="list-style-type: none"> <li>1. To predict areas of abuse of creative accounting.</li> <li>2. To assess the risks of manipulations in the financial statements.</li> <li>3. Select models and techniques appropriate for forensic research in accounting.</li> <li>4. Develop the ability to create models for detecting manipulations in the financial statements.</li> <li>5. Examine the impact of the revaluation of fixed assets on the forensic analysis.</li> <li>6. Assess business performance and predict the risk of bankruptcy through forensic analysis of external partners.</li> </ol>					
Course content broken down in detail by weekly class schedule (syllabus)	L1	Definition of fraud. Role and meaning of forensic accounting. Development of forensic accounting.				
	L2	The legal framework in the fight against fraud.				
	L3	Institutions and organizations to combat fraud and corruption: the national and international aspects.				
	L4	Forensic research: aims and objectives of forensic analysis, preparation for forensic research.				
	L5	Creative accounting: the definition, fields of abuse and the impact on the financial statements.				
	L6	The basic approaches to forensic investigations, ethics of forensic experts, fraud triangle and the main indicators of fraud. Assessment of fraud risk.				
	L7	Analytical procedures, techniques and models in forensic investigations.				
	L8	Techniques and procedures for forensic analysis of inventories.				
	L9	Preventive forensic analysis of external partners.				
	L10	The impact of the revaluation of fixed assets on forensic analysis.				
	E1	Preliminary preparations for forensic research.				
	E2	<i>Creative accounting and its impact on the financial statements.</i>				

	E3	<i>The basic approaches to forensic investigations, forensics and ethics, assessment of risk of fraud.</i>				
	E4	<i>Analytical procedures, techniques and models in forensic investigations.</i>				
	S1	<i>Forensic analysis of inventories.</i>				
	S2	<i>Preventive forensic analysis of external partners.</i>				
	S3	<i>The impact of the revaluation of fixed assets on forensic analysis.</i>				
	S4	<i>Examples of accounting frauds and preventive forensic procedures.</i>				
Format of instruction	<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> <i>on line</i> in entirety <input type="checkbox"/> partial e-learning <input type="checkbox"/> field work		<input checked="" type="checkbox"/> independent assignments <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)			
Student responsibilities	Regular and active participation in the conducted classes, writing seminar paper, written and oral exam.					
Screening student work ( <i>name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course</i> )	Class attendance	2	Research		Practical training	
	Experimental work		Report		(Other)	
	Essay		Seminar essay	1	(Other)	
	Tests		Oral exam	1	(Other)	
	Written exam	1	Project		(Other)	
Grading and evaluating student work in class and at the final exam	On the assessment and evaluation of attendants influential are considered: <ul style="list-style-type: none"> <li>• continuous monitoring of the activity of participants,</li> <li>• the quality of seminars and</li> <li>• written and oral exam.</li> </ul>					
Required literature (available in the library and via other media)	<b>Title</b>			<b>Number of copies in the library</b>	<b>Availability via other media</b>	
	Authorized teaching materials on moodle course pages					
Optional literature (at the time of submission of study programme proposal)	Crumley, D.L., Heitger, L.E. and G. S. Stevenson, „Forensic and investigative accounting“, CCH, Chicago, 2007.					
Quality assurance methods that ensure the acquisition of exit competences	Activities will be: <ul style="list-style-type: none"> <li>• questionnaire of the students on the basis of an evaluation questionnaire,</li> <li>• continuous recording of proposals and reactions of participants during the maintenance of classes and</li> <li>• analysis of the success of students on exams held on this graduate program.</li> </ul>					
Other (as the proposer wishes to add)						

