

(Table 5.2) Course unit description

Study program: Business economy and management			
Type and level of studies: Master studies			
Course unit: Forensic Accounting			
Teacher in charge: Assistant Professor, PhD Dragomir Dimitrijević, Associate Professor, PhD Biljana Jovković			
Language of instruction: English			
ECTS: 7 (seven)			
Semester: <i>Summer Semester</i>			
Course unit objective:			
<p>The main objective of the course is to indicate the importance and scope of forensic accounting in the quality of financial reporting. The intention is the students to become familiar with the types of fraud, as well as to understand the procedures and methodology of detecting fraud used by forensic accountants. More specifically, the object of the course is to analyze situations in which the usual control or audit procedures are not sufficient to detect and prevent fraud, in which the forensic accounting is necessary.</p>			
Learning outcomes of Course unit			
<p>Introducing students with a theoretical and methodological framework for understanding the role and importance of forensic accounting in detecting and preventing fraud. Students are trained to understand the risk of fraud, primarily a fraud in financial statements. Mastering the various modes and techniques of fraud is a prerequisite for formulating methods for their detection, research, and prevention.</p>			
Course unit contents			
<ol style="list-style-type: none">1. A qualitative aspect of financial reporting;2. Fraud - shapes, motives, and goals of fraud3. Fraud in financial statements4. Other types of fraud5. Detect and prevent fraud6. Role and responsibility of institutions for fraud (state regulatory bodies, accounting profession, auditing)7. Forensic accounting as a fraud detection instrument (the emergence and development of forensic accounting);8. Fields of forensic accounting;9. The process of investigating and documenting fraud by forensic accountants			
Literature			
<ol style="list-style-type: none">1. Singleton, T. and Singleton A., (2010) <i>Fraud Auditing and Forensic Accounting, 4th edition</i>, John Wiley & Sons, USA;2. Hopwood W., Leiner J. and Young G., (2009), <i>Forensic Accounting</i>, McGraw-Hill, New York;3. Zimbelman M. and Albrecht C., (2012), <i>Forensic Accounting, 4th edition</i>, South-Western Cengage Learning, USA.			
Number of active teaching hours			Other classes
Lectures 30	Practice 30	Other forms of classes 4	1

Teaching methods			
Examination methods (maximum 100 points)			
Exam prerequisites	No. of points:	Final exam	No. of points:
Student's activity during lectures	5	oral examination	50
practical classes/tests	35		
Seminars/homework	10		
Project			
Other			
Grading System			
Grade	Bo. Of Points:	Description	
10	91-100	Excellent	
9	81-90	Exceptionally good	
8	71-80	Very good	
7	61-70	Good	
6	51-60	Passing	
5	0-50	Failing	